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PUBLIC DOCUMENTS

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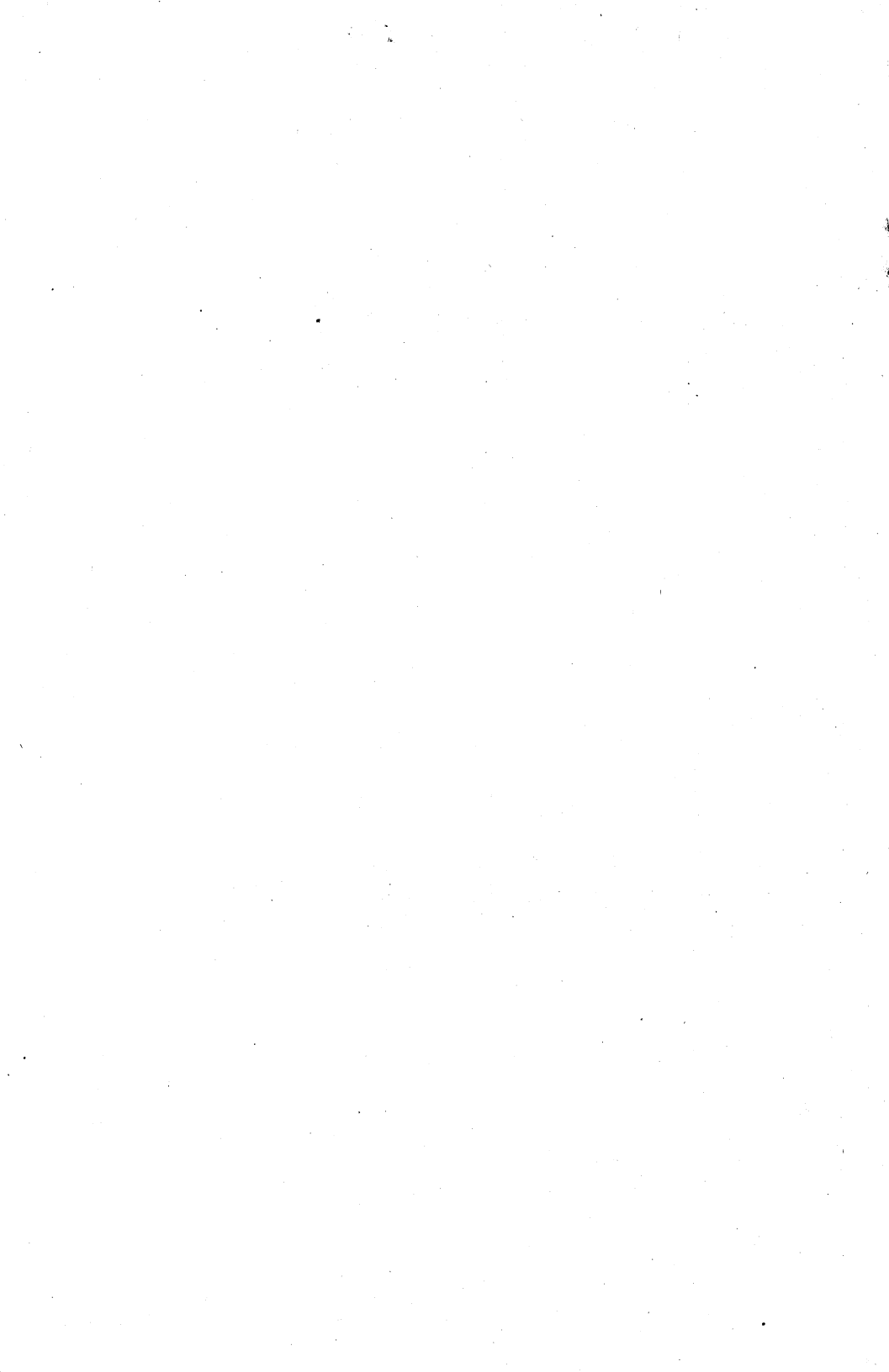
STATE OFFICERS, DEPARTMENTS
AND INSTITUTIONS

For the Fiscal Term Ending June 30, 1912

VOLUME 1



MADISON
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1914



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MESSAGE

OF

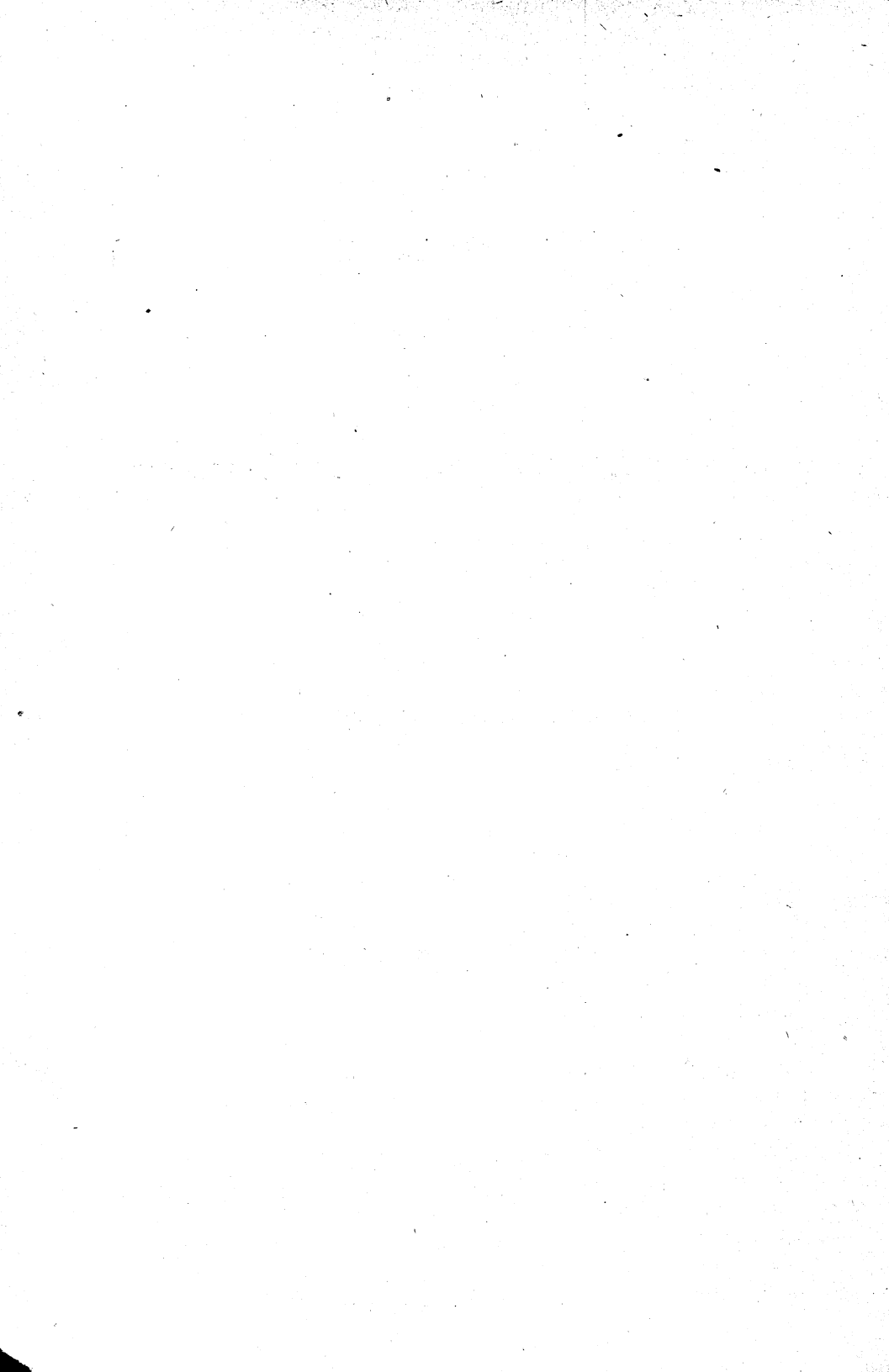
Governor Francis E. McGovern

TO THE

Wisconsin Legislature

REGULAR SESSION, 1913

Thursday, January 9, 1913



GOVERNOR'S MESSAGE.

Fellow Citizens of the Senate and Assembly:

A salient feature of government in America is the separation of its departments into executive, legislative and judicial. This partition of power, together with the complicated system of constitutional checks and balances that goes with it, has its merits and its defects. Undoubtedly it promotes independence and responsibility in official action within each department; but it also tends toward enfeeblement of public authority as a whole. Fortunately as to the executive and legislative branches of government in this state the separation is not complete. The governor possesses the veto power. He is also required by the Constitution to "communicate to the legislature at each session the condition of the state and recommend such matters to them for their consideration as he may deem expedient." This power to initiate legislation and to defeat it in effect makes the governor a part of the legislature. In view of this similarity in our respective functions and heartily welcoming as I do the tendency manifest in recent years to closer coöperation between these two great departments of government, I approach the performance of my first duty with the utmost deference to the superior judgment of the many who constitute this honorable body and with the sincere hope that the most perfect harmony may always characterize our relations toward each other.

But before passing on to a consideration of the purely public matters that I am about to present to you, permit me to greet you warmly and in the name of all our people to welcome you to the capitol. Affiliated as you are with various political parties, differences of opinion concerning public matters will naturally arise and antagonism of purpose will sometimes appear. But let us never forget that while some may err, all wish to do well and leave honorable records here. Golden oppor-

tunities to do so are now spread out before you; and undoubtedly before this session has closed there are many among you who will have rendered high and lasting service to the people of Wisconsin. May your residence here be pleasant. May your official labors be fruitful. May the work of this session be profitable to the state. Assuring you in all sincerity that I am as deeply interested in the success of what you are about to undertake as any one of you I invite your confidence and coöperation to the end that as a result of our joint efforts this great state may continue to grow in wealth, in wisdom and in happiness.

The Legislature of 1911.

I have frequently commended the work of the last legislature and congratulated the people of Wisconsin upon the amount, high quality and enduring character of the legislation then enacted. I have felt and still feel that too much cannot be said in its praise. Broad, comprehensive policies were then adopted that have for their object the partial solution at least of problems as old as the human race and as insistent as the requirement of daily bread: the problems of how to secure a closer approximation to fundamental democracy in our civil institutions and to social justice in industrial affairs. One is political and the other economic; one contemplates changes in government, the other improvement in living conditions. Both are equally related to everything that touches the liberty of the citizen.

For the advancement of the first, laws and resolutions were passed concerning corrupt practices in elections, second-choice voting at primaries, the initiative, referendum and recall, local self-government and the expression of the popular preference for president. These enactments, especially the first two, have already been splendidly justified by experience. In the interest of economic justice broad and far-reaching policies were inaugurated relative to labor, taxation, public highways, the conservation of our natural resources, life insurance, industrial education and agricultural coöperation. Looked at in retrospective it appears more like the work of a decade than of a single session. Best of all, it is work so well done that none of it will have to be done over again; for we find now that it is

all as successful in practice as at the time of enactment it appeared sound in principle. It has already greatly benefited our people. It has unquestionably placed our state foremost among the commonwealths of America in enlightened, progressive legislation. It has therefore immeasurably lightened your labors. Nor does it derogate in the least from the dignity of what you may do, to say that one of your principal duties will be to strengthen and perfect by amendment the principal measures enacted two years ago wherever experience may have shown that improvement is possible. Travelers say that in China it is the practice to construct splendid buildings and never repair them; but when they have tumbled down to build splendidly again. Let us not imitate this Oriental custom in dealing with the laws and constitution of our state.

Labor Legislation.

No topic occupied more of the time and thought of the last legislature than the rights of labor. On this subject it took advanced ground. It generously fulfilled the platform pledge that in all matters affecting workers Wisconsin should be placed in the lead. It enacted the first valid workmen's compensation law ever put into effect in America. It regulated the hours of employment of women. It amended and improved the statutes relative to child labor and street trades. Most important of all, it lifted the whole subject of the relation of employer and employee to a new and higher plane by establishing the Industrial Commission modeled after the Wisconsin Railroad Commission that has deservedly won such widespread commendation. Through this new commission as through its prototype the public interests are now adequately protected and the poor are enabled to get justice without having practically to buy it in court in an unequal struggle with wealthy and powerful adversaries.

Experience has already justified the creation of this new board on grounds of economy and efficiency. By consolidating the Bureau of Labor, Industrial Accident Board, the Board of Arbitration, the Factory Inspection and Free Employment Bureaus under one head it has effected a substantial saving by permitting the force of employees to be used where they are

most needed at the time and to be shifted from one department to another as the requirements of the work may demand. It now has eleven departments: the administration of the compensation law, the supervision of women's hours of labor, child labor, truancy, street trades, free employment bureaus, factory safety and sanitation, bakery and confectionery inspection, arbitration, statistical investigations and the compilation of the Blue Book.

By means of this coördination of functions and concentration of authority the administration of the compensation law has cost the state less than \$5,000 the first year, exclusive of the salaries of the commissioners and their printing expenses. Heretofore the free employment offices have been conducted without marked success; now they are fairly comparable to those of Germany where it has always been considered model bureaus of this sort were maintained. This success has been made possible partly because of the centralization of management just mentioned and partly as a result of the financial coöperation of the cities where these offices are located. The safety and sanitation work has been so efficient as to attract the attention of experts throughout the entire country.

In place of the haphazard and piecemeal legislation of former years, the passage of this act imposed on employers in every line of industry the comprehensive duty of protecting the life, health and safety of all employees and left to the Commission the duty of ascertaining what are the dangers from which workmen need protection and how they should be protected.

In carrying out this policy the Commission has wherever possible wisely enlisted the coöperation of every interest affected, not only in drafting its orders but in enforcing them. On the various committees that assisted in formulating its rules on safety and sanitation, for instance, were the representatives of the Wisconsin Manufacturers' Association, the Merchants' and Manufacturers' Association of Milwaukee, the State Federation of Labor, the State Consumers' League, the inspectors of the various liability insurance companies, the inspectors of the cities of Milwaukee and Chicago, the safety experts of employers in Wisconsin, as well as the deputies of the Commission. These committees devoted a large amount of time to this work without any expense whatever to the state. Public authority was kept close to the people. As a result

factory owners have already appointed committees of their own members to make continuous inspection and some of the larger plants have even employed physicians by the year to detect and treat occupational diseases. A striking illustration of the extent to which this policy has been carried was the organization of the "Newsboys' Republic" of Milwaukee which embraces 4,000 members from fourteen to eighteen years of age who have voluntarily assumed entire responsibility for the enforcement of the street trades law. The possible future development of these wholesome departures in the administration of industrial legislation cannot easily be overestimated.

The legislature of 1911 was rightly cautious in granting to the Industrial Commission very much discretionary power in dealing with exceptional labor conditions. Instead, rigid rules were laid down respecting child labor, women's hours of employment, and other similar subjects. But in the administration of these laws the Commission has found a variety of conditions in different industries that seem to call for greater elasticity. In the enforcement of the women's labor law, for instance, it has been found that there is a wide difference between the light work on a rural telephone with frequent periods of rest and the nervous strain at a city switchboard. Inharmonious provisions in the law have also come to light, such as an hour for dinner in the women's law and only half an hour in the children's law. In respect of these and similar matters it would seem to be advantageous to make the law more flexible by authorizing exceptions from the strict letter of the statute as at present laid down in every case where the Commission shall find on public hearing the requested modifications to be within the spirit of the law and not prejudicial to the health of the employees to be affected by it. The law may be permitted to stand as it is but the legislature should now, in view of the known methods of administration employed by the Commission and the marked success that has attended them, consider the wisdom of authorizing greater opportunity for the exercise of discretion in clearly exceptional cases. This principle of greater adaptability should apply to the laws concerning child labor, street trades, women's hours of employment, and possibly other similar matters now committed to the Industrial Commission for enforcement.

Workmen's Compensation.

The workmen's compensation act has been fully vindicated by experience. On December 15, 1912, 567 employers and about 76,000 employees had come within its operation. During the month of November, 1912, 44% of the accidents reported to the Industrial Commission were subject to compensation under this plan. Thus nearly half of all industrial hazards are already covered by the act. When it was passed the defences of assumption of risk and the negligence of a fellow servant were taken away from employers who did not accept its provisions. Other states like Massachusetts, Kansas, Michigan, Ohio, New Jersey, Rhode Island and Illinois in legislating on this subject abolished not only these two defences but also that of contributory negligence. Insurance rates in these states are now found to be about the same for those within as for those outside the operation of such laws, and a marked tendency is manifest to come under them. With this object in view, it seems to me the defence of contributory negligence should be wiped out here also. That no hardship will result from this course is shown by the fact that among all who accepted this humane enactment only one employer has thus far taken advantage of the opportunity it affords to withdraw from the operation of its provisions.

A number of states, including Michigan, New Jersey, Massachusetts, and Rhode Island, have made provision for compensating employees for specific injuries such as the loss of an eye or a hand by requiring payment for a definite time on the basis of a certain percentage of the wage received when the injury occurred. Our law fixes the amount to be paid on the basis of actual loss of wages only. This is not always just and I recommend an amendment which will provide for the adoption in such cases of the rule now followed in other states.

As the law now is no employer can become subject to its provisions without first filing with the Commission notice of his acceptance, and after he has given such notice workmen in his employment are presumed to accept the law unless they specifically notify the Commission to the contrary. The rule applicable to employers should now be revised so as to harmonize with the requirements imposed upon workmen. At a certain date fixed by law all employers in Wisconsin should be

deemed to be within the scope and operation of the workmen's compensation act unless prior to this time they shall have notified the Commission in writing to the effect that they do not wish to do so.

Taxation.

Taxation is one of the most important subjects with which legislators have to deal. Whether heavy or light, the average citizen is ever sensitive to its weight. No effort therefore should be spared to equalize the burden. The demand of rural communities for better roads and schools; the requirement of rapidly growing cities for streets, sewers and sidewalks and for more and better parks and playgrounds inevitably call for increased expenditure, which must be met by increased taxes. The problem of distributing this burden so that each shall contribute his just share is by no means either simple or easy to solve.

THE INCOME TAX.

The Wisconsin method of taxing property has long ranked among the best in the country but it necessarily shared the defects inherent in all systems of general property taxation. The selection of assessors every year, the difficulty of valuing many classes of property and the hostile attitude of large numbers of people well able to pay, resulted in the practical breakdown of personal property taxation. Thereupon the people of the state demanded a substitute and the legislature of 1911 took a long step in advance by enacting an income tax law.

In the language of Chief Justice Winslow who delivered the opinion of the court in the Income Tax case, "this law marks a very important change in the taxation policy of the state, and is but a concrete embodiment of a popular sentiment which has been abroad for some time."

As might be expected, so radical a change in our fiscal system aroused strong opposition, especially among those directly affected by it, many of whom had not borne their fair share of the public burden under the old plan. Notwithstanding this opposition, a year's administration of the new law has fully justified all the claims of its advocates and demonstrated for

the first time in the history of the country that a state income tax can be made an effective revenue producer. The report of the Tax Commission, which is ready for submission to you, presents a summary of the principal provisions of the law and the full results of its operation. The showing there made completely vindicates the wisdom of the people in demanding an income tax and the legislature in establishing it. Disregarding the personal property offset, during the first year of its administration it has yielded over \$3,500,000 in revenue—more than was collected throughout the entire United States under the first Federal Income Tax of 1863, and many times more than was ever before collected from this source in a single year in all the states of the Union put together. The success of the law as a revenue producer has been demonstrated therefore beyond dispute.

A second and more important result shown by the report is the fact that this revenue will largely come from sources that failed heretofore to contribute their full share. No poor person will contribute a single dollar of revenue under this law, and no excessive burden is imposed upon the well-to-do or the wealthy. The tax reaches less than 2 per cent of the entire population of the state, and this number will contribute over 10 per cent of the revenue to be raised for all purposes. In the light of this experience and the popular endorsement of the income tax at the recent election in the face of the most determined opposition, it is plain that the principle of income taxation has come to stay. No question as to its wisdom therefore now confronts you. That question has been settled by the decision of our courts and the verdict of the people. Your only duty is to simplify it and render it more effective in administration.

The situation is by no means strange. There were no satisfactory precedents among the income tax laws of other states, and it is not surprising therefore that minor defects developed in the practical administration of our law. These defects can be readily cured by amendment. A number of such changes designed to render the law plainer and more consistent have been suggested by the Tax Commission, and will I trust receive your early and favorable consideration. It seems to me that no radical change in the general scope or character of the act should be made at this time. Because national banks are not

subject to it, state banks should be exempted also; but both should be taxed upon their personal property as heretofore.

As originally introduced in the legislature the present law exempted all personal property from taxation; but inasmuch as it was likely to be tested in court and up to that time no state had succeeded in administering an income tax law, this provision was defeated. The act as passed did exempt moneys and credits, household furniture, farm machinery, implements and tools, and a few other articles. These classes of property had always been poorly assessed and yielded very little revenue in proportion to their actual value. At the same time a provision was inserted in the act authorizing any person paying a personal property tax to offset it against his income tax. This in effect exempted him from personal property taxation to the extent that he was also subject to an income tax. This provision was designed primarily to preserve the existing status until the validity of the law should be passed upon by the courts and its usefulness as a revenue producer had been practically tested.

Prior to the passage of the income tax law the total tax yield of personal property was \$5,108,550. During the first year of its administration the income tax amounted to over \$3,500,000. The yield from personal property still subject to taxation is estimated at \$3,752,250. In view of these facts the Tax Commission suggests in its report that all personal property may now be exempted except public utilities, and the stocks of banks and trust companies. Unquestionably this is the final goal we all wish to reach and if conditions were ripe for the change I should cheerfully concur in the suggestion; but it is not clear to me that the time for doing this has yet arrived. The foregoing figures indicate that the income tax falls \$250,000 short of the amount derived from the personal property still assessable, and nearly \$2,000,000 short of the amount derived from personal property taxation as it was prior to the recent exemptions. It is true that 1911 was not a prosperous year and that another twelve months' experience in the administration of the law may show larger returns. But the gains in this direction may be offset in other ways. Several important questions affecting the yield of this tax were reserved by the Supreme Court in its recent decision, and it seems to me the law should be given a fuller test both in the courts and in practice before making any fundamental change or hazarding the loss of this added revenue.

If the income tax should fail to yield as much revenue as was previously derived from personal property, the excess would fall upon real estate, which is already bearing its full share of the public burden. It is common observation that the trend of population in recent years is strongly toward the cities with a consequent neglect of rural development. The effect of this tendency is to increase the cost of living and lessen the economic independence of our people. Nothing should be done further to load down the land owner, but on the contrary he should be given every economic advantage as a check on the abnormal drift of population to industrial centers. In distinctively agricultural counties the income tax this year will fall considerably short of the amount raised from personal property. Doing away with the personal property tax would inevitably increase the burden now laid on land in these districts unless the basis for the distribution of the proceeds of income taxation should be changed at the same time.

The income tax in its present form may and probably will yield the full equivalent of the personal property tax before the next legislature convenes. Then also administration of it will have settled to a definite, fixed course and most if not all of the legal questions now open will have been determined. I therefore recommend that no radical change in the general scope or character of the income tax law be undertaken at this session and that no further exemption of personal property be made. But amendments necessary to make the law simpler and more easily understood by the tax payer and more effective from an administrative standpoint should be adopted without delay.

TAXATION OF TELEPHONE COMPANIES.

During the closing days of the last regular session I called the attention of the legislature to the fact that in all probability our present laws for the taxation of telephone companies are invalid for unconstitutionality. These laws make the basis of the tax the earnings these utilities derive from their interstate business as well as that done within the state. Under the commerce clause of the federal constitution the power to impose burdens of any kind upon interstate trade is expressly reserved to the general government. In the cases entitled Galveston, Harrisburg and San Antonio Railway Company vs. the State of Texas, 210 U. S. 217, and the Western Union Telegraph Company vs.

The State of Kansas, 216 U. S. 1, then called to the attention of the legislature, the Supreme Court of the United States held that a tax of this sort is a burden upon interstate commerce and in violation of the provision of the federal constitution to which I have referred. The legislature however was then so occupied with other matters and so little time remained that nothing was done. It seems to me that if the telephone companies of Wisconsin doing an interstate business should refuse to pay the taxes imposed upon them under present laws we should be unable to compel them to do so. On this account and for the additional reasons stated in my regular message to the legislature two years ago relative to this matter, a change should now be made from the present license fee method of taxing telephone companies to the ad valorem system now applicable to every other public utility in the state. Fair treatment of all property owners similarly situated as well as the desirability of undoubted validity in the ground work of the tax equally justify such a change.

Highways.

The last legislature created the Wisconsin Highway Commission and appropriated \$350,000 of state money to aid towns and counties in the construction of roads and bridges. The first work under this law was done in 1912. Despite the fact that the season was rainy and bad for road building and that almost all of the state engineers and the county highway commissioners were inexperienced in the work, over 500 miles of road in 65 counties and 276 bridges in 52 counties were completed in a very satisfactory manner, at a total cost of about \$960,000. Of this amount \$850,000 were paid out for road work and \$110,000 for bridge construction. The state contributed practically one-third of the cost. In addition to this financial aid the commission furnished plans for the construction of county bridges that cost \$198,000 and made surveys and plans for many road improvements in counties, villages and towns.

The policy of state aid for the construction and maintenance of public highways inaugurated two years ago has therefore proved a complete success. Indeed, it is almost too successful. The petitions for state aid for 1913 call for an appropriation of \$823,000 by the state. This is almost three times as

much as was spent in 1912. It is a rapid increase; but if possible the legislature should not permit this work to lag for want of necessary funds or the encouragement coöperation by the state affords. It should be borne in mind also that in order to make such an additional appropriation available in time for work during the present year it must be made very early in the session.

Under the present law the state highway fund is raised by a property tax, specially levied and collected each year. A better policy would be if possible to make it up from the general revenues of the state and to raise only the amount not thus available by a state tax.

The last legislature appropriated a definite sum annually to cover the cost of supervising the construction of roads and bridges. Since this item of expense must necessarily vary with the amount of work to be supervised, it is desirable that a more elastic provision be incorporated in the law. I am told that in engineering work of this sort the expense of supervision is customarily figured at a percentage of the total cost. In many states this item runs as high as fifteen per cent of the entire amount. The Highway Commission has informed me however that it will be able to carry on the work for not to exceed five per cent of the cost of construction. Should this percentage seem reasonable to the legislature the law should be amended accordingly so as to obviate the necessity of changing the amount to be allotted for this purpose each session of the legislature.

Some states are now employing their prison convicts in building highways. Colorado has been especially successful in the development of this idea. If it be possible to apply it advantageously in Wisconsin, it is highly desirable; but before finally deciding the matter preliminary experiments should be made. I respectfully recommend therefore that the Board of Control and the Highway Commission be given authority and a limited appropriation to carry on a joint investigation of this subject by the use of a limited number of convicts in road work in the northern part of the state, preferably on lands reserved for reforestation, and that they be required to report to the next legislature the results of the experiment, together with their recommendations.

There is some criticism of the lack of continuity in the stretches of road now being built by means of state aid and many suggestions have been made for the more rapid completion of the main

lines of traffic. One way in which this object may be promoted is to change the automobile license tax from a uniform sum per car as at present to a reasonable minimum charge for the lighter cars, with a proportionate increase for the larger automobiles, depending on horse power or weight. The proceeds of this tax instead of going as at present in large part to the counties where it is frequently frittered away without any permanent improvement to show for it, should be used under the direction of the Highway Commission in the maintenance and construction of the lines of traffic which connect the principal cities and villages of the state.

The plan of an unsalaried highway commission has worked well. For the present at least there should be no change. The demand for better roads is growing everywhere throughout the state as rapidly as the development of properly trained road builders and the condition of the labor market will permit.

There are few things within the control of this legislature that will accomplish more for the upbuilding of the state than the development of our public highways and I have been pleased to note the growth of public sentiment favorable to it. Wisconsin has entered upon a far-reaching, constructive and beneficent policy in a safe, conservative way and I believe the enactment into law of the recommendations here made will permit of the efficient accomplishment of the work lying immediately before us as rapidly as is consistent with good business judgment.

Conservation of Natural Resources.

MINERALS.

In my message of two years ago I called attention to the disparity which exists between taxes on mineral deposits and on timber. Standing timber is taxed every year under the general rule. Minerals, being underground and not readily open to view, almost invariably escape. This is true of all the important minerals of the state, whether iron, lead, or zinc. In regard to iron, explorations have shown large quantities of ore in the Baraboo, Gogebic, and Iron Ridge districts. Dr. C. K. Leith of the University gives the following rough approximation of the merchantable tonnage now in sight: Gogebic district, 5,000,000 tons; Baraboo district, 5,000,000 to 10,000,000 tons; and Iron

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Ridge district, 30,000,000 to 40,000,000 tons. The facts in detail for each piece of property in these explored areas both as regards quantity and quality of the deposits should be ascertained as in Michigan and Minnesota, and the land taxed the same as other property.

Aside from these discovered ore bodies, there are extensive areas in the northern part of the state, some of which are known to contain iron bearing formations. The mineral rights are partly owned by those in possession of the land and partly by great lumber companies that reserved title to them when they sold their cutover holdings to settlers. These companies now pay no taxes on these undeveloped properties. I am told it is entirely practicable quite accurately to delimit these mineral areas and to ascertain their value for purposes of taxation.

This should now be done. The state geological survey should be authorized to make an accurate determination of the iron ores of merchantable value that have been developed as a result of exploration and should classify the lands of the northern part of the state on the basis of their mineral value. Statistics along similar lines should be compiled for the lead and zinc districts in the southwestern part of the state. With this information at hand it will be possible for the Tax Commission to ascertain the value of all mineral rights within the state both for the areas in which there are definitely circumscribed deposits and those that are not yet developed. All such property should then be made to bear its just proportion of taxes.

WATER POWERS.

At the special session of the legislature less than a year ago I called attention to the fact that out of all the controversy concerning water powers there had come a substantial consensus of opinion that water power legislation is desirable for the accomplishment of at least three principal objects and I then recommended the enactment of a bill that had been carefully prepared by the Joint Committee on Water Powers and Conservation. Discussing the objects to be attained by the proposed legislation, I said:

“First is the need of public control of the location, construction, height and strength of dams, their sluices and spill-ways, in the interest of improvement in navigation and

safety to life, health and property. With the facts of the catastrophe at Black River Falls still fresh in the public mind, caused as it was by the breaking of improperly built dams at Dells and Hatfield, the importance of this consideration needs no argument. Privately built and privately owned as these dams were, the public is now called upon to foot the bill of expense incurred by reason of their faulty construction, while in addition irreparable harm has been done to innocent individuals and distant communities. The incident is not isolated in the history of the country and the lesson is obvious. There should be no recurrence of it in Wisconsin. In the exercise of its police power the state has ample authority to regulate the whole subject in the interest of public safety and the general welfare.

“The second reason for legislation upon this subject at the present time is the desirability of providing a way now for attaining ultimate ownership and operation by the public of all water powers in the state whenever the people shall so desire. This object can be accomplished by providing just and satisfactory means for the condemnation of dams, water power sites and riparian rights by public utilities, municipalities and the state itself whenever it shall have the constitutional power to acquire and operate them.

The third argument in favor of the passage of a general law for the regulation of water powers in lieu of the former policy of enacting a multitude of private and local acts, is the desirability of prompt development of water powers which in the northern part of the state at least are now one of our main natural resources. For about six years development of this sort has been practically at a standstill; at least no permission has been granted by the state to build a dam during this time. This delay may have been unavoidable while the people were making up their minds as to what should be the future policy of the state relative to this subject; but this has now been done and the work of outlining such a policy and giving it legal recognition and sanction should no longer be delayed.

“There is no necessary conflict among these various objects. Under the decisions of our Supreme Court the owner of the bank of a river is entitled to the use of the energy of the stream between his upper and lower boundary so long

as he does not interfere with dominant public rights. But he may not intrude into the stream to build a dam which may affect navigation or endanger the health, life or property of others without permission from the state, any more than the state can take his property without returning full compensation to him. In the development of every water power therefore these two rights meet—one public and the other private—and they should be harmonized upon a basis that will prove just and fair to all.”

As no law upon this subject was passed at the special session, the problem remains to be dealt with by you and I feel that I cannot do better than renew the recommendations I then made.

In addition, permit me to say that so far as hydraulic energy is required for public purposes the state should reserve the right to compel the maximum development of the water powers for which franchises are granted. In all authorizations to build dams it should also require in cases where the energy may be used either within the state or outside its borders that its own citizens shall be given the preference. To the end that proper water power development may be encouraged the principal streams of the state should be accurately surveyed and gauged by the State Geological Survey, with the cooperation if possible of the United States Geological Survey.

FORESTS.

The general situation concerning the forests of the state has not changed greatly since my message two years ago. In addition to the customary appropriation for the maintenance of the forestry board, the legislature of 1911 appropriated \$50,000 a year for five years for the purchase of forest lands. All of this money has been spent or contracted for, to block up the forest reserves theretofore acquired. During these two years about 94,000 acres have been purchased, and at the present time the total area of the state forest reserve is over 400,000 acres. However there are several times this amount of land in the northern part of the state better adapted to forestry than to agriculture. Much of it is increasing in value, and the large holdings especially suitable for forestry purposes are being cut up into smaller ones and sold piecemeal. If therefore, the legislature wishes to increase the forest reserve it

should act promptly by providing at this session sufficient funds to acquire the necessary lands. An amount of money sufficient to do this cannot be raised in a single year or even in a few years. What is needed is a definite policy extending over a long period of time. This settled it will be possible for the board of forestry to enter into land contracts without waiting for the ready money. Thus the forestry board will be placed in a position to move forward cautiously, taking advantage of favorable opportunities to add to the forest reserve as they arise.

But if we are to retain wood-using industries in the state we cannot afford to depend wholly on the state forest for material. Here, as in Europe, private enterprise also must be enlisted. It is clear however that this can be done only after a change has been made in our method of taxing standing timber. Private owners cannot pay the regular rates of taxation imposed each year upon the full value of a growing forest and still secure a fair return on their investments. This crop, because it takes so long to raise, should be taxed more moderately than other forms of real estate.

Concerning the subject of reforestation therefore I respectfully recommend a continuing appropriation to be derived from the levy of a fraction of a mill tax for a period of twenty year for acquiring land to complete the forest reserves in the northern part of the state; and that a better method of taxing timber land be devised so as to enable private owners to hold growing timber on land that is better adapted to this purpose than to agriculture.

LAND.

EROSION.

In my message two years ago I referred to the obvious fact that the land is more important than all other natural resources of the state put together, and that the preservation of the soil from depletion and erosion is a matter of supreme importance. I also expressed the opinion that the solution of the problem of soil conservation will be found partly in education and partly in public regulation. It is known that about 4,000,000 acres of land in Wisconsin are subject to exceptional erosion; and in some cases extensive systems of gullies are formed, which if

allowed to remain and grow will wholly destroy the soil. Where this is permitted by an exceptionally careless farmer, it will be possible to invoke the law passed at the last session, making it a misdemeanor unnecessarily to destroy a natural resource. But far more important than such exceptional erosion is the annual loss of soil on vastly greater areas of moderate slope through existing methods of farming. A decrease in erosion on such lands can only be accomplished through a better understanding on the part of the owner of the importance of the conservation of his farm. To bring this about the soils branch of the Geological Survey and the agricultural college should prepare a bulletin upon erosion of the various types of soil in Wisconsin and the preventive means to be employed in each case. This bulletin should be distributed widely throughout the state.

WEEDS.

It has been known for years that noxious weeds are the cause of an annual loss to the farmers of Wisconsin of millions of dollars. Yet in some places the evil appears to be growing. Canada thistle and quack grass are now found on as much as one-fourth of the land on large areas throughout the northeastern part of the state; and no part of Wisconsin is entirely free from them. Like the preservation of the soil, eradication of these weeds is largely a matter of education. Many farmers are unable to distinguish noxious weeds from harmless plants and do not know how to get rid of them when they are identified. A weed manual should therefore be prepared containing illustrations of each of the important types of harmful growth, with accompanying descriptions. This manual should explain how the land may be treated for the elimination of noxious weeds. A large edition of it should be printed for free distribution and a copy should be placed in every school in the state.

But here again education alone is not sufficient. The office of state weed commissioner should be created, with authority to supervise the work of local weed inspectors in the enforcement of the law. Here as elsewhere centralization of authority is the one indispensable condition of efficiency. It should be the duty of this officer to direct a campaign for the destruction of all noxious weeds. The existing law should also be strength-

ened and improved. It should specifically name the weeds that in the light of present knowledge are harmful and they should be declared a nuisance.

DRAINAGE.

In 1905 a general law was passed to cover the drainage of the wet lands of the state. But it did not work well and the whole subject was exhaustively studied by the recess committee of the legislature of 1909 upon water powers, forests, and drainage, and a bill was proposed and recommended for passage.

The legislature of 1911 made certain amendments to the old law that have somewhat improved matters; but even as amended these statutes are defective in that the expense of forming drainage districts is very great and litigation is too frequent. Professor A. R. Whitson of the College of Agriculture estimates that there are 2,600,000 acres of wet lands in the state and that plans have thus far been formulated for draining only about 360,000 acres. Indeed, only six or seven per cent of this land has actually been brought under cultivation. So the subject is one in which it can scarcely be said that satisfactory progress has been made. A saving in expense may be effected in the future by requiring the soil department of the Agricultural College to make the preliminary surveys at actual cost. I submit the whole subject to you for further consideration.

THE GEOLOGICAL SURVEY.

The foregoing suggestions concerning conservation all involve expansion of the work of the state geological survey. But it is manifest that with its present appropriation this department will not be able to do the work outlined without too great delay. I therefore recommend that it be given sufficient funds to carry on the specific lines of work necessary properly to tax mineral lands, to gauge streams preparatory to the development of water powers, to check soil erosion, and to extend drainage. The amount of money necessary for these purposes is small compared to the benefits that will accrue to all the people of the state.

New Legislation.

But while amendment of preexisting statutes wherever found necessary is one of the principal duties of this legislature, it is not the only one. Something more should be done. Entirely new ground should be broken. Present laws should be supplemented and new ones passed. Existing conditions, the reasonable expectations of the people, the platform pledges of the party in power and our own sense of duty suggest that the movement for social justice and political freedom so well begun in Wisconsin should not now be permitted to slacken. But in going forward there should be the same genuine solicitude for every individual and interest to be affected by what we do that has characterized the legislation of our state in the past.

Minimum Wage.

The Supreme Court of the United States and several state courts have repeatedly recognized that inequality of bargaining power constitutes a reasonable ground on which the state may aid the weaker party. For example, in the execution of judgments, Wisconsin was the first state to adopt a wage exemption, providing in its constitution of sixty-five years ago for protection of the working man's "necessary comforts of life." At that time the law was generally regarded as an infringement of the rights of property and was denounced as class legislation. But Wisconsin was soon followed by nearly every other state in the Union, and the courts everywhere eventually came to recognize wage exemptions as matters of sound public policy, justifying broad and liberal interpretation.

Modern industrial conditions have brought this same question of the "necessary comforts of life" to the front in a new form. Great corporations employing hundreds of scattered tenement house workers have a superior bargaining power that is already recognized by the state in its law prohibiting the employer from sending out work to a tenement house that is not licensed; for if he be permitted without regulation or control to send out work to the homes, he can secure free light,

rent and heat besides the advantage of defenceless competition among out-workers and the opportunity to evade the women's and children's hours of labor law by adding the time at home to the regular period of employment in the factories. Undoubtedly there are other like cases of depressed wages which investigation will in time reveal.

A bill providing for minimum wages was introduced in the legislature of this state two years ago but failed of passage. This class of legislation while reported to be wholesome and effective in Australia and England is so novel to our system of jurisprudence and involves such difficult problems of administration that the legislature should proceed with caution respecting it. But we should not again fail to do anything whatever in the matter. In the beginning it might be best to make the idea effective in a limited field such as the wages of women in the most oppressive occupations. At the same time the Industrial Commission might be authorized to experiment with and develop methods of investigation and administration adapted to the enforcement of such a law. No enterprise in Wisconsin is dependent for success upon the underpaid labor of women, although there may be establishments that are willing to exploit this class of economically defenceless workers. They should not be permitted to do so. We should have a carefully drawn law fixing a minimum wage for women. To this proposition the platform of the party in power has pledged its members. Legislation within these limits should therefore now be framed.

The same experimental method should be applied to the question of compensation for industrial diseases. This problem should be referred to the Industrial Commission, a special legislative committee, or the Board of Public Affairs for thorough investigation and report to the next legislature.

Mothers' Pensions.

The platform of the majority party in this state also pledged its members to the enactment of a law for the establishment of mothers' pensions. The fundamental idea underlying this proposed reform is that the home is a better place for children than a public institution, and that the mother is their best as

well as their natural guardian. It has also been found cheaper for tax payers to compensate the mother in proper cases for the care of her own children than to support them independently of her. However a public allowance of this sort should only be made to mothers who in the judgment of a court are worthy of the custody of their children and ordinarily it should not be made unless found necessary to save the children from neglect. This aid to needy but deserving mothers should not be regarded as charity but rather as the recognition of an obligation actually due them in return for their service to the state as bearers of children.

Prison Labor.

One of the subjects investigated by the Board of Public Affairs during the past year is the advisability of abolishing the present system of prison contract labor at Waupun. In the main, this institution is well conducted. The prisoners are treated kindly, are well fed and well housed, the buildings are kept in a clean and sanitary condition, excellent discipline is maintained and good educational facilities are provided. In a word, everything that affects the physical and moral wellbeing of the inmates is reasonably satisfactory.

But the business or industrial side of the institution is not so free from cause for fair criticism. By the terms of its contract with the Paramount Knitting Company the state now receives 65 cents a day for the labor of convicts employed by it in the manufacture of knit goods. For this sum the state furnishes not only labor but also buildings, heat, light, and power to run the machinery at which the prisoners work. These additional items of rent, heat, light and power amount roughly to about 25 cents a day, thus leaving only 40 cents per day as compensation for the work of each convict. There is little cause for surprise therefore that the state prison is not self-supporting. On the contrary, the last legislature appropriated \$50,000 a year for its maintenance. The Minnesota state prison at Stillwater, with about the same number of inmates of the same general character but differently employed was conducted last year at a profit of \$150,000.

Undoubtedly many of our prisoners are capable of earning from one to three dollars per day at proper employment. The knitting company now has a contract at a net rate of about 40 cents a day because no one bid higher at the time the agreement was made.

The objections to the present arrangement seem to me to be serious enough to deserve your earnest consideration. In the first place, the prison should be self-supporting. There is no good reason why the law-abiding people of Wisconsin who have once suffered injury by infraction of their criminal statutes should be further burdened by the maintenance of these criminals after they have been caught and sentenced. Under proper conditions the state prison should not only be self-supporting, but the convicts should be made to work hard enough and at employments productive enough to enable the institution to realize a substantial profit each year. Part of this surplus might appropriately go to the state to compensate it and its local subdivisions for the expense of maintaining the courts in which the prisoners were tried, but another part—and a large one—ought to go to the convicts themselves to enable them to maintain their families if they have any and at the expiration of their terms to go wherever they believe they have the best chance of making a new start in life. But of course neither the state nor the inmate can be benefited in these ways unless the institution is more than self-supporting.

In the second place the convicts at Waupun learn no useful trade or employment while working under this contract. Attending a knitting machine is girls' work—not men's. However proficient in it able bodied men may become during their life in prison there is little likelihood that they will ever resort to it after they have regained freedom. This, it seems to me, is a very grave defect. The fundamental requirement of permanent reformation of the convict is training and education such as will enable him to earn an honest living after he leaves the prison. Our penal and reformatory institutes are filled with ne'er-do-wells who are there largely because they have been unable to meet the competition of normal individuals in the ordinary walks of life. Prison training and discipline should have as its main purpose to put them on their feet. It should supply them not alone with a motive and disposition to obey the law; it should give them confidence and ability to hold

their own in the struggle for existence as it is carried on outside prison walls.

The present plan is therefore burdensome to the tax payers of the state and unfair to the prisoners.

On the other hand, it furnishes steady employment for all convicts who are able to work. It thus ensures against enforced idleness—the worst vice of prison life. Though under it the institution is not now self-supporting, with certain improvements it may possibly be made so.

During the past year under the terms of a law enacted at the last session of the legislature a plant for the manufacture of binder twine was established at the state prison. This industry has been profitably conducted in the penitentiary of Minnesota and elsewhere and there is no reason why it should not also be a success here. If so a portion at least of the prisoners at Waupun will be profitably employed at work at which they may derive skill and training that will fit them later for useful employment. In another part of this message I have recommended the employment of some of the convicts at Waupun in an experimental way in the work of road building. But better than the legislative selection of any specific employment or industry would be the enactment of a statute which would confer upon the Board of Control discretionary authority to employ the convicts in such manner as will conduce to the advantage of the state, the welfare of the prisoners and their proper training and equipment for honest employment when their sentences have been served. It is not wise or prudent to attempt to remodel an institution of this sort all at once. The change must be made gradually and the transition from the contract labor system to manufacturing on state account or for state use, according as one or the other may be preferred by the legislature or by the Board of Control, should be effected gradually in order that all the prisoners may be kept employed at some useful work all of the time.

Board of Control.

When the State Board of Control was created twenty-two years ago there were six institutions under its supervision. Now there are ten. Meanwhile the inmate population of these institutions has more than doubled. As a result the work of the Board has

greatly increased. It spends now over a million dollars a year. In addition to the management of these institutions it paroles inmates from the Industrial School for Boys, the Wisconsin State Reformatory, and the State Prison. It administers in part the probation law. It is also charged with responsibility for the proper business management of the new binder twine plant at Waupun. All these duties, new and old, have crowded upon the members of the Board until they are overworked.

Nevertheless under the law it is their duty also to inspect county asylums, poor houses, jails, city lockups, work houses, houses of correction and some private correctional institutions. What this requirement signifies in its demands upon the time of the members of this board will be appreciated when it is known that there are in this state subject to such inspection 34 county asylums, 42 county poor houses, four city poor houses, 70 jails, 318 police stations and lockups, two county sanatoria, and 88 private benevolent institutions. Manifestly it is a physical impossibility for the Board of Control to do all this work in addition to the proper performance of its other duties.

In view of these facts I respectfully recommend that the law be so amended as to authorize the Board of Control to appoint such numbers of agents or deputies as may be needed at fixed salaries, to make inspection of these county and local institutions under its direction. Just as good inspection service may be rendered by such an agent or deputy who has made a special study of this particular work at a considerable saving in expense to the state. At the same time this work should not be turned over completely to such agents or deputies but the Board itself may be left to do such part of it as their time will permit or they may deem necessary.

One result of such a change as here proposed will be to permit the board to be in practically continuous session in Madison. The business now transacted at the office is sufficient in amount and importance to engross practically all the time and attention of the members.

Unquestionably the care of the inmates of the hospitals for the insane, the Home for the Feeble minded, the Home for Dependent Children, the Industrial Schools for boys and girls, the Tuberculosis Sanitorium at Wales, and the hospital for crippled children at Sparta is work second to none, in importance. These unfortunates cannot look out for themselves. It would

be well-nigh criminal should we not protect and guard them in a manner befitting the high standards of the enlightened and humane citizenship of our great state.

Protection to Investors in Corporate Stocks.

The time has come in Wisconsin when the sale of corporate securities should be placed upon a more satisfactory basis. Investigations by the United States Secret Service have disclosed facts to justify the conclusion that from \$75,000,000 to \$100,000,000 are paid out each year by investors for fraudulent and worthless corporate stocks. Every day gold mines, silver mines, zinc mines, rubber plantations, oil wells and coffee farms are romantically described by clever promoters and reckless stock brokers to unsuspecting and inexperienced investors until the hard-earned cash of school teachers, widows, orphans, business men, dentists and lawyers—for who has escaped?—has been paid over and all that is ever received in return is beautifully lithographed stock certificates worth less than the cost of printing them. These swindling transactions have gone on unchecked for years until we are all perfectly familiar with them.

In 1905 the legislature of this state passed an act to regulate investment companies but the language was too vague and indefinite to apply to these wildcat mining, irrigation and plantation ventures and so has never been invoked as a remedy for the evils here under consideration. Two years ago Kansas took an advanced position in this matter by the enactment of its so called "blue sky law". From all accounts it has worked well. As a result, the idea of placing the promotion of corporations under public regulation has met widespread approval. A statute similar to that of Kansas sufficiently modified to meet the needs of our own state would be a desirable addition to our laws.

The Settlement of Farm Lands.

The settlement of unoccupied farm lands in the northern part of the state is a problem that has engaged the attention of the Board of Public Affairs for more than a year. There are about 10,000,000 acres of such land, once in forest but now practically

stripped of its timber. At the same time here and in other states are thousands of men who are fitted by training and natural aptitude to make good farmers but who have drifted into the cities and frequently into the ranks of the unemployed because they have been unable to find land at prices they could afford to pay. The problem then is how to bring idle men and idle lands together for the betterment of both. To do this certain fundamental needs must be met such as the necessity for guidance and protection in the selection of land, available capital and credit to enable settlers to farm properly, suitable highways in new communities and sufficient publicity to bring accurate information with respect to these undeveloped resources of our state to those whom we wish to have settle within our borders. We should not only invite settlers to Wisconsin but should encourage and protect them in every way possible after they have come here in order that they may become successful farmers and independent, self-reliant citizens. Some administrative board therefore should be given authority to work in conjunction with the College of Agriculture in advising settlers as to farm management, the marketing of farm products and the purchase of farm supplies; in representing them in negotiations with the railroads and other public utilities, the Department of Agriculture of the federal government, and all other agencies, public or private, that may render assistance to them; and it should investigate from time to time the progress and development of agriculture in the sparsely settled portions of the state.

The prime need of these new settlers is capital. For the most part they are men of small means and the banks and other lending agencies about them are either unwilling or unfitted to supply them with necessary funds to enable them to farm their lands in a proper manner. The state should relieve this condition by encouraging the development of agricultural credit institutions, whether private or cooperative, especially organized for making long-time loans to farmers on the security of their lands. Such banks have existed for many years in Germany, France and other European nations and have been found of incalculable value to the people of those countries. We should also consider whether the state may not itself enter this field directly by providing for the investment of some of its trust funds in farm mortgages. This is now being done in

North Dakota, South Dakota, Iowa, Indiana, Oklahoma, Idaho, Utah and Oregon—to the extent of more than \$4,000,000 in several of the states named—and there seems to be no valid reason why it cannot safely be done in Wisconsin. At the present time the state loans each year about \$200,000 of its trust funds to school districts and local municipalities at three and one-half per cent. interest. But municipalities can easily obtain money elsewhere by issuing bonds. If those that now borrow from the state could be induced to float their own loans, the portion of the trust funds thus released might be invested in farm mortgages approved by some responsible state board or if this be thought too hazardous, in the bonds of cooperative credit societies organized for the purpose of making long-time loans on the security of farm mortgages. Then there is the state life insurance fund authorized by the last legislature. Why may it not be dealt with in a similar way? If a safe, workable plan along these lines can be devised, provision should be made for the repayment of these loans in annual or semi-annual installments on the amortization plan, extending over a period of twenty or thirty years, or ever longer.

I submit these suggestions to you in the hope that some feasible method may be worked out whereby industrious, thrifty and honest farmers of small means, especially in the newer portions of the state, may in the future be better supplied with the money and credit they need for the development and improvement of their homes. It should not be ignored that the plan of loaning out the trust funds of the state on the security of farm mortgages was tried here over fifty years ago and failed dismally. But the failure appears to have been due rather to the corruption and bad management of those who then administered public affairs in Wisconsin than to any infirmity in the principle of such loans. Those were the days of the “forty thieves”. The men who then recklessly loaned the trust funds of the state to their friends on the security of worthless mortgages also appear to have directly embezzled from the state treasury. From thievery and fraud such as this not even bolts and bars protect us always—to say nothing of wise legislation or its prudent administration. Nevertheless the first requirement of any plan of this sort is the absolute safety of the public funds.

FARM TENANCY.

Closely associated with the problems just mentioned is tenant farming. During the life of the present generation there has been a marked, almost an alarming, increase in farm tenancy in all the older states of the Middle West. Hitherto it has been thought that Wisconsin was not affected by this tendency but there is reason now to believe that it has reached some of the older counties of the state. The last federal census shows that in fifteen counties in southern Wisconsin from twenty to thirty-four out of every hundred farms are operated by tenants or "renters" as they are called. The evil effects of a general system of tenant farming on the land, the tenant and the community in which he lives are too well known to need discussion. The problem is how to avoid them.

Undoubtedly one of the chief causes of an increase in the proportion of renters to proprietors among the farmers of the southern part of the state is the steadily increasing price of farm land. When the value of an average country home reaches \$10,000 or more it becomes exceedingly difficult for a hired man or renter of small means to buy a farm of his own on the terms customarily offered. Some system of long time loans should be developed to enable a capable farm laborer or renter to borrow the money he needs to establish himself as a farm owner. Cooperative land mortgage societies organized to lend money for long periods might help to solve the problem. The system of state loans suggested for use in settling the wild lands of the northern part of the state might also be used to supplement cooperative credit. Whatever may be done we should not fail to recognize that the increase in the proportion of renters among the farmers of our state is a serious menace not only to the prosperity and welfare of our rural communities but also to the efficient use of the agricultural resources upon which we are all dependent for our food supplies.

Absent Voting.

The rapid increase of transportation facilities in recent years, the steadily growing tendency to conduct business upon a large scale and hence over wide areas, lower railway fares and better

accommodations have greatly increased the amount of traveling done and the number of persons therefore who are necessarily absent from home on election day. Traveling salesmen, railway employees, mail clerks, and many others are now compelled to choose between sacrificing two days of election week from their employment or losing their votes. Many who are away from home at the beginning of the week are required to travel hundreds of miles or submit to disfranchisement. This condition of affairs has become more marked each year and should not be permitted to continue. It concerns not only a large and steadily increasing number of citizens who are entitled to vote but the state itself and the people as a whole who are interested in having every important political question determined by a majority of all who desire to vote. In consequence, numerous plans have been suggested for absent voting or balloting by mail. In Australia, Tasmania, Kansas and elsewhere some of these plans have been put in operation and have been found to work well. I most respectfully recommend the enactment of similar legislation for Wisconsin. While securing to persons necessarily absent from their homes on election day the right to cast their ballot, the law should be so drawn as to exclude the possibility of fraud or too great delay in counting the votes.

The Initiative, Referendum and Recall.

The proposed initiative, referendum and recall amendments to the Constitution are before you for final passage before submission to the people for their approval. The ideas embodied in them are no longer new. In their present form they are, I believe, the best resolutions upon these subjects adopted by any state legislature. All parties are pledged to the constitutional changes they propose. I therefore recommend that they be passed at this session without unnecessary delay. Other suggestions for constitutional amendment are also before you and will undoubtedly receive your careful consideration.

Fire Insurance.

There is a widespread feeling that fire insurance rates are too high and that the burden of maintaining them is inequitably distributed. Charges of discrimination against the small dwelling house owner and in favor of wealthy and prosperous establishments have been made. To ascertain the facts in this regard the last legislature appointed a special committee of its members to investigate the subject. This committee has been at work ever since. Its conclusions and recommendations will soon be laid before you.

The Capitol.

That very satisfactory progress has been made in the construction of the capitol is apparent to all. It calls therefore for no extended discussion. The work has been carried on almost as rapidly as available funds would permit and fully as fast as was originally planned. In view of what has already been done no one longer doubts that when the structure is complete Wisconsin will have one of the finest public buildings in America.

Education.

THE COUNTRY SCHOOL.

Education is one of the principal functions of government. That the people of Wisconsin are not indifferent to the claims it has upon them is strikingly shown by the fact that more than half the expenses of the state is incurred on this account.

In 1910 there were 780,181 children of school age in this state, nearly equally divided between city and country. Of those between seven and fourteen years of age in the country twenty per cent. attended no school whatever while only about two per cent. absented themselves in the cities. This is but one fact out of many that might be adduced to show that the country school is inferior to the more highly organized city educational system.

Since the adjournment of the last legislature various committees and boards have been active in the investigation of rural school problems with the view of making recommendations for enriching the courses of study, vitalizing the instruction and securing better results.

In November 1911 the Board of Public Affairs invited the Training School for Public Service of the Bureau of Municipal Research of New York City to conduct an investigation of the country schools of Wisconsin. In response to this invitation and at a very trifling expense to the state this investigation has been made. It included a general examination of educational conditions in twenty-seven counties in widely separated portions of the state and a more detailed examination of the facts concerning 131 schools in thirteen counties. The report presents a vivid picture of all phases of rural school life: fiscal, educational and sanitary. It is a vigorous, unbiased statement of the facts as the experts of the Training School saw them, in clear, untechnical language. The recommendations given at the end of the report represent also the judgment of leading Wisconsin educators and the members of the Board of Public Affairs. I most respectfully recommend this report to your careful study and consideration. Those who made it are now engaged in a similar survey of conditions in the normal schools and high schools of the state.

In my message to the legislature two years ago, speaking of the public schools, I said:

“The common schools are now the weakest part of the entire system. Country schools, especially, have not kept pace with city schools. The country schools need better attendance, better instruction and better supervision.”

The report of these experts corroborates these conclusions on almost every page. There is evidence of financial irregularities on the part of school directors, personal bias in the selection of teachers, certification for political reasons, the maintenance of small schools inefficiently managed and an almost total want of proper supervision. To remedy these evils a larger unit of administration is recommended which will make possible the professional county superintendent, professionally trained and selected teachers, more varied and richer courses.

of study, larger attendance and in general the adaptation of all the forward steps of modern education to the rural schools.

I am personally well satisfied that no greater service can be rendered the cause of education in Wisconsin at the present time than the establishment by law of the county board system of school administration. This is the key to the whole problem—the point at which all effective reform must begin. I realize that this is not a novel suggestion but it relates to a problem that grows more urgent every day. The rural schools must be re-organized and better provision must be made for the training of rural school teachers in agriculture and all the technical branches that should be included in the country school curriculum. The proposed substitution of an inspector of schools chosen by a county board of education to be elected by the people for the present county superintendent is the first step without which real progress along any other line is impossible. There is nothing new or revolutionary about this idea whatever; simply the adaptation to the country districts of methods of organization and management that have obtained almost universally in the cities of Wisconsin from the beginning.

VOCATIONAL TRAINING.

The legislature of 1911 realizing the need of a type of training that will more intimately connect school activities with the daily life of the people made provision to take over the Stout Industrial Institute and in the same bill created the State Board of Industrial Education. Provision was also made for local boards of education charged with the duty of establishing and fostering vocational, commercial, continuation, and evening schools. The same act provided for a deputy to the state superintendent to be known as the Assistant for Industrial Education. These laws, together with amendments relating to agricultural and domestic arts, marked a new departure in the educational policy of the state.

The efficiency of industrial education is peculiarly dependent upon the equipment of its teachers. The wisdom of adding the Stout Institute to the state's educational machinery as a practical training place for such teachers is shown by these facts: The Institute now has more students preparing to teach household arts and manual training than any other institution in America.

In about 125 cities and villages in Wisconsin one or both of these subjects are taught, and nearly 100 Stout Institute graduates are teaching in these cities and villages. Other graduates are teaching in more than one-half the states in the Union.

Very gratifying success has attended the administration of the vocational school law. Although little was done to give effect to its provisions until about six months ago, 24 cities have now organized under it with 36 schools, 127 teachers and over 10,600 pupils. Of this total enrollment more than one-half are permit children, 163 are apprentices, 4,788 attend evening classes only and 170 are all-day pupils. The total cost for the year is almost \$108,000. In the evening classes of one city the enrollment of pupils and the subjects pursued were as follows: book keeping, 31 pupils; cooking, 64; dress making, 26; electricity, 24; English for foreign born children, 31; grammar, 12; mathematics, 14; mechanical drawing, 19; millinery, 15; penmanship, 24; plain sewing, 18; shorthand, 60; telegraphy, 27; typewriting, 47; and wood work, 15. In this one school 436 pupils were instructed in the elements of 15 different subjects.

Thus this new educational idea has been splendidly vindicated upon its first trial. Even its most sanguine supporter had not dreamed of the popular welcome that awaited it. Already the demand for schools has far exceeded the appropriation made by the state to defray its share of the cost of maintaining them. For this reason you will be asked to make up this deficiency as well as to provide more generously for the next biennial period. I submit the matter to your serious consideration as a cause worthy of your united support.

Wisconsin is the first state to put into effect a comprehensive system of industrial education. What has been done here has already attracted attention throughout the nation. We should not now entertain the idea of surrendering leadership in a cause so worthy and vital to the continued economic advancement and intellectual development of our people.

UNIVERSITY EXTENSION.

Among the educational institutions of America none more frequently calls for the unstinted praise of thoughtful men who live outside our borders than the University of Wisconsin. This pre-eminence of our University is due not to its age, its size, nor the

richness of its endowment, but principally to its willingness to serve all the people of the state, especially those who have never been within its walls as resident students.

The oldest and best conception of a school is a place where the lamp of knowledge is kept ever burning—a centre of light and learning; and this conception defines the function of the University today.

The fear of "university interference with the liberties of the people" which in some quarters has taken the place of the primitive prejudice against higher education, is due entirely to a failure to recognize this function. The man who is working in the dark does not regard the bringing of light as an interference with his liberty unless he happens to be a safe blower. For honest enterprise and plain good intention, interference with liberty comes in shutting off the light, not in turning it on. Instead of interfering with freedom the University stands and through its extension division reaches out as the servant of all the people, holding aloft as its motto the inspiring greeting: "And ye shall know the truth, and the truth shall make you free."

The recognition of this function not only refutes the criticism of the opponents of this greatest of Wisconsin's educational institutions but supports the demand steadily to uphold this method of rendering high service to the state. During the past year 6,000 men and women in shops and stores, in factories and on farms, in various parts of the state have received instruction and have had the resources of the University brought to their aid. Two hundred communities have had the personal service of University lecturers. Three hundred and seventy-four localities have made use of the collected information upon public questions sent out by the Department of Public Discussion. One hundred and twenty-seven cities have requested advice in solving municipal problems and two hundred and sixty neighborhoods have asked for assistance and advice in district organization and social self-development. Thus the work of university extension has passed beyond the experimental stage. Its value has been abundantly demonstrated; and today the requests of individuals and of communities for their share of this service cannot in many instances be met merely because the state has not furnished sufficient funds to enable the department to keep pace with the growing demands made upon it. But they have behind them the

irresistible argument that equality of opportunity demands that not some of the individuals and some of the communities of the state may have adequate university extension service, but that this privilege should be expanded without delay so as to include every individual and all communities.

The example of Wisconsin in organizing extension work upon a broad and inclusive basis has already been followed by more than 20 state universities and was recently copied by a number of privately endowed institutions, such as Columbia and Harvard.

All departments of public education are entitled to the unstinted support of the state; but the claim is especially strong in the case of those institutions that minister most directly to the daily necessities of the people. Education must become less theoretical and more practical. It is only in this view of the functions of public education that I seek to direct your attention more especially to the country district schools, vocational and agricultural training and university extension.

Agricultural Cooperation.

The federal census of 1910 showed a substantial increase in the total population of the state. This increase however was not uniform but was due largely to a gain in the population of cities and towns. Many country districts actually lost in population and others made but slight gains. Nineteen counties, mostly devoted to farming, declined in total population and twenty-nine in rural population. Meanwhile the city of Kenosha, largely devoted to manufacturing, doubled in numbers and the city of Milwaukee, the chief industrial center of Wisconsin, increased more in population than all the rural districts of the state combined. But the city-ward drift of population is not confined to Wisconsin or any particular section of the country. It is nation-wide and is due to numerous and complex causes. Some of these represent social progress but others indicate the existence of serious defects in the economic and social conditions of country life.

So far as it is within our power therefore, steps should be taken to aid people who live in the country to improve their business methods, their systems of marketing and their credit facilities—in short, their general economic and social condition.

The legislature of 1911 took this matter up in a very commendable way. It created the State Board of Public Affairs and directed it to make an investigation of coöperation and marketing. This work has been done. Among other things it covers coöperative buying and selling and coöperative credit.

Coöperative marketing is not new in Wisconsin. Its history is part of the industrial history of the state. With us it has been a group movement, not a centralized coördinate undertaking; and the success or failure of each group has depended almost entirely upon the initiative, resourcefulness and business ability of the members themselves.

Some groups studied the principle of coöperation, believed in it and worked for it. They mastered its fundamental requirements, secured good business management, ample financial support, and installed complete systems of accounts. The coöperative dairy factory or warehouse was their own—a thing to be watched and guarded with jealous care.

Other groups attempted coöperation and failed because of ignorance of fundamental principles, poor business judgment, inadequate accounting systems, jealousy and petty strife. There was no central body to aid or advise them at the critical time of organization or at any other difficult point along the path. Each society went its own way serenely and its success or failure depended almost entirely upon the business ability and resourcefulness of its individual members.

After a study of the movement abroad, we know that coöperation has been a powerful factor in the progress and development of every country in Europe where it has been tried. By means of it a large part of Denmark was slowly but gradually changed from a land of barren sand dunes to one of the most productive countries in the world. Ireland was a place of misery, poverty and despair but largely through coöperation it is now being slowly but surely transformed into a land of contentment and plenty.

Economic pressure in Europe forced men to unite, to master the fundamental principles of mutual helpfulness and to adopt sound business and accounting methods. European countries now teach coöperation to the children in the schools, instruct the grown-up farmers in its principles and methods and in fact extend a helping hand wherever possible.

The success of agricultural coöperation in Wisconsin has not been so marked as in Europe. But this state has stood well to

the front in this great new movement. Its coöperative cheese factories and creameries are numerous and successful. Its fruit growers' associations are sources of pride and profit. All of its coöperative undertakings promise well.

Two steps were necessary before coöperative associations could be established on a firm foundation in this state. The first was to pass a law providing for the organization and management of coöperative societies. The second is to educate and assist all persons interested in the subject in the methods to be pursued and the dangers to be avoided.

The first step was taken by the legislature of 1911 and the results already secured under this law mark it as one of the wisest and most beneficial of the session. The investigations made by the State Board of Public Affairs prove conclusively that the next step is just as important. Many coöperative societies sorely need the instruction and assistance of a conservative and practical central organization, and all could benefit by it. Such a system has proved of invaluable assistance to the coöperative societies of Europe. I strongly urge therefore that some provision for this be now made.

MARKETING OF AGRICULTURAL PRODUCTS.

In the past much stress has been laid upon more and better farm products, more and better live stock, pure bred seeds and selected grain. Well and good; the more progress along these lines the better. But what about improved methods of marketing these products? Shall the farmer continue to sell his potatoes for thirty cents a bushel while the consumer pays a dollar, although it costs only five cents to transport them to market? The same central organization that has charge of instruction along other lines of coöperation should also be asked to investigate how to secure improved methods of marketing farm products. In this way may the farmer secure better prices and the cost of living be materially reduced to the consumer. Our present wasteful system of distribution levies a heavy toll on both.

At the suggestion of the Board of Public Affairs the College of Agriculture of the University of Wisconsin recently established a professorship of agricultural cooperation. The incumbent of this chair will not only instruct his students in the principles of cooperation but will interest himself in the proper

organization of cooperative societies and the administration of their affairs. As the cooperative movement spreads it may become advisable to provide additional assistants in this department to aid farmers in properly marketing their crops.

COOPERATIVE RURAL CREDIT.

Perhaps no movement affecting agricultural interests in the last quarter of a century has been so popular or world-wide as that for the establishment of rural credit societies. The International Institute of Agriculture, associations of state bankers, state and national political parties, the Southern Commercial Congress, the Federal Government, the Governors' Conference, and the Wisconsin State Board of Public Affairs have each in its own way given this problem consideration.

There is real need for agricultural cooperative credit. The farmer often finds it difficult to secure a loan to tide over the period between seed time and harvest, to buy stock and machinery or to make permanent improvements upon his land. It is even more difficult for him to buy and pay for a farm, especially in the thickly settled sections of the state. Indeed this task is so hard as to discourage many and drive them to other states where land is cheaper or to other occupations where more immediate if less substantial rewards are offered for their labor.

At the present time the average farmer is denied the credit advantages enjoyed by the merchant or manufacturer, even though he be equally honest, equally trustworthy and equally able to meet his financial obligations. His credit moreover is always an individual matter. Until recently the collective credit of a group of farmers had not been thought of in America, and even now it is employed only to a limited extent in one or two states.

In Europe this problem is solved by a system of rural banks. First there are the Raiffeisen banks established about sixty years ago to extend personal credit to farmers; then there is the Schulze-Delitzsch system which is urban as well as rural in its banking operations; and finally there are land credit societies known as *Landschaften* that loan money on real estate mortgages extending for a long period of years to be paid back on the amortization plan. Undoubtedly agricultural interests

in Wisconsin would be promoted by the establishment of similar banking facilities here. But agricultural values have never been standardized in Wisconsin or reduced to liquid form so as to pass current in financial centres and so supply the farmers with the credit they need. Nor are our people accustomed to the methods of cooperation, entire familiarity with which is necessary to the successful execution of any of these plans. It will be the part of wisdom therefore to proceed cautiously, preceding organization by investigation and education along cooperative lines. Under the auspices of the Southern Commercial Congress and the International Institute of Agriculture a delegation made up of two representatives from each state in the Union will go abroad in April of this year to study the operation of rural banks and cooperative agricultural credit societies in Europe. Wisconsin has been invited to send representatives. Believing as I do that agricultural cooperation is one of the big things of the future, too large and significant to be ditched by its short-sighted friends and destroyed by its own momentum, I recommend the appropriation of a sufficient sum of money to defray the expenses of two delegates from this state, as requested by those who have the matter in charge. Upon their return these delegates should report either to the Board of Public Affairs or to the legislature at its next session, submitting their findings and recommendations. Meanwhile I believe we have sufficient information to enable us to make a beginning in the organization of land mortgage banks to be operated along lines similar to those of the German *Landschaften*. These associations should be under the supervision and control of the state banking department and their powers should be carefully limited to what is necessary to accomplish the purposes here mentioned.

COOPERATIVE LAND COLONIES.

The State Board of Public Affairs has under consideration a plan for the settlement of wild lands by a cooperative colony. This plan contemplates the purchase of land by an association at wholesale prices, its sale to individual members of the association at current retail prices and the conversion of the profits accruing therefrom into a community fund to be controlled and used by the members of the colony for the establishment of co-

operative creameries, cheese factories and warehouses, the construction of roads and the purchase of farm machinery too expensive to be bought and owned by individuals. As worked out by its author, this plan involves the supervision of the work of the association and the audit of their accounts by some responsible state agency. While this idea is new, I bespeak for it your careful consideration to the end that the necessary steps may be taken to provide the state supervision and auditing requested in the event that it should mature into a practical and feasible project.

THE COST OF LIVING.

Possibly the most important, certainly the most difficult, subject submitted by the last legislature to the Board of Public Affairs for its consideration was the cost of living. A number of the questions already discussed bear more or less directly upon it and the proper solution of them will serve to solve it also. But this subject was also taken up separately by the Board. Under its direction an exhaustive investigation of the marketing of cheese was made by Professor Taylor of the College of Agriculture. The results of his inquiries are now being printed in the form of a pamphlet and will soon be ready for distribution. He has attempted to trace this particular product from the farmer's pasture in Wisconsin to the dinner tables of the business man in New York City, the day laborer in Texas, and the miner in Montana, noting each increment of price as it was added. The facts disclosed by this inquiry are extremely interesting and invite your serious consideration. Similar investigations of the marketing of potatoes and butter are being made.

Approaching the problem from an opposite direction an investigation of municipal markets and cooperative stores was made. The results of these studies have been printed in pamphlet form and are now being distributed.

Price Discrimination.

Equality of opportunity in industry and trade is a sound American ideal; but like all ideals it is not easily attained. Here and elsewhere in recent years unfair methods have been

systematically employed by powerful organizations of capital to break down the business of small dealers. A favorite practice is to sell commodities below cost in localities where the market is shared with others, for the purpose of driving them out, and at the same time recoup the loss by putting up the price of the same goods in other localities where there is no competition. In buying precisely the same object is attained by reversing the process. Commercial war of this sort is indefensible. Small business concerns whether they be owned by individuals of limited means or by cooperative societies should be protected against tactics of this sort; for it must be perfectly clear to all that the result of such procedure if not checked is to stifle competition. Business conducted upon a moderate scale cannot long survive such onslaughts; and when it has been driven from the field the public in turn will become the ready prey of monopoly.

Complaints of this sort of overbidding and underselling, resorted to for the purpose of destroying the business of competitors, have come to me from farmers' warehouses, cooperative elevators and cheese factories, and live stock shippers' associations. Other states, including Arkansas, Iowa, Kansas, Massachusetts, North Carolina, North Dakota, South Dakota, Oklahoma and South Carolina, by the passage of so called "anti price discrimination" statutes have apparently solved this problem within their respective borders. I recommend the enactment of a law at this session that will effectively put an end to all such practices in Wisconsin.

State Accounting.

PRESENT SYSTEM.

The accounting system now in use in this state is the result of many years of more or less haphazard and unscientific development. This implies no reflection upon those who devised it. When there were but few boards and departments exercising extensive administrative functions there was less necessity for the adoption of business methods in administration. Simple records of cash receipts and cash disbursements were deemed sufficient. But with the growth of the state and the addition of entirely new functions it has come to be recognized that the

most efficient administration of public affairs can only be secured by the adoption of modern business methods. The accounting system should register every material fact relative to the cost of state activities. The records now kept do not furnish this information.

The present system does not show the actual cost of government for any given period. Expenses incurred and supplies purchased are not recorded as costs of operation until the actual cash disbursements are made. The books of account do not disclose fluctuations in inventories of materials and supplies carried in stock for current use; nor is consideration given to the important question of depreciation. No distinction is now made between the cost of carrying on the various activities of state and the disbursements made for the purpose of acquiring additional property of a permanent nature. Under these circumstances it is extremely difficult for the legislature to determine upon any policy of expenditure for the acquisition of new property. The records of the state do not contain an inventory of the lands, buildings and other property owned by the state, or of accounts disclosing their value or cost. State revenues are inadequately recorded; and no track whatever is kept of the acknowledged liabilities of the state.

It would of course be unfair to imply that this system, consisting merely of cash receipts and cash disbursements, is in use only in Wisconsin. Every state in the Union follows practically the same methods. The question of the adoption of modern accounting principles is receiving the attention of state officials everywhere.

NEW SYSTEMS OF ACCOUNTS.

It has remained however for Wisconsin to take the lead in this reform. The law creating the Board of Public Affairs provided that it should work out a new and comprehensive system of accounts for the state. This work is now being done. Uniform classifications of accounts have been prepared for every department and institution. Numerous forms common to all departments have been designed and complete departmental schedules and instructions for accounting and business procedure have been prepared for several of the state departments. The new system will remedy all of the shortcomings of the pre-

sent plan and will standardize the accounting methods of the various departments and institutions. It will not only enforce the keeping of uniform accounts of revenues and expenditures, but will at all times exhibit the resources and liabilities of the state.

The plans designed by the accountants of the Board of Public Affairs proved to be such a fundamental departure from former methods that it was thought desirable before approving and recommending them to invite the criticisms and suggestions of recognized authorities on the subject. The Board therefore called into conference Dr. Frederic A. Cleveland, Chairman of the President's Commission on Economy and Efficiency, and Mr. Edward L. Suffern of New York City, President of the American Association of Public Accountants. After careful and thorough consideration these men gave the proposed accounting system their unqualified approval.

Under the constitution the Secretary of State is ex officio auditor. It is his duty to pass upon every financial transaction of the state. It follows therefore that upon the management and organization of the department of state will depend the success of accurate financial accounting in all branches of the state government. The systems of accounts provided for the various departments and institutions are subordinate to the central controlling system in the department of state. It is therefore apparent that the central system in the office of the secretary must be reconstructed so as to provide for such central control. Unless this is done there will not be that close watch over the state's revenues and expenditures that wise management requires.

The new system of accounts when installed in all departments will not only operate to secure greater efficiency but should bring about economies as well. If the plan proposed for the office of the secretary of state be promptly adopted it will be possible for this office to keep satisfactory detail accounts for many of the capitol departments. Monthly reports from the department of state will furnish all necessary information to these departments. This will involve additional work in the department of state and a corresponding increase in the number of employees, but will also mean a much greater reduction in the number of employees now required to maintain in-

dividual bookkeeping systems in the various capitol departments.

The constructive accounting work so ably begun by the Board of Public Affairs has required careful preparation, and the installation and development of the systems in the various departments and institutions will extend over a considerable period of time. It is highly desirable that suitable provision be made for carrying on this work. When it is completed Wisconsin will have a business organization comparable to that of the best private corporations and will have established a system of cost accounts that will furnish the data for a scientific budget to be submitted at the opening of each session of the legislature. Beyond question these changes will result in economies and increased efficiency greatly in excess of the cost of installation and development. It is interesting to note that other states are already looking to Wisconsin for advice and direction in this matter.

Budget.

For the first time in the history of the state the legislature has before it at the beginning of its session a complete budget of all state departments showing in classified detail the expenditures for three preceding years, an estimate for the current fiscal year, and requested appropriations for the next two years.

There is submitted in addition a digest of the appropriation laws affecting the various departments and institutions.

The budget is also accompanied by schedules for each department showing the number of employees, their salaries, and the changes recommended.

This exhibit has been made possible by the provision in the law creating the Board of Public Affairs and requiring departments to submit their estimates to this Board a month before the legislature convenes. This budget is not, of course, as complete or as accurate as will be possible in the future for the reason that there has been in the past no uniform system of accounting and no uniformity in classification of accounts.

Finance.

During the fiscal year 1912 general property taxes amounting to \$32,610,000 were raised within the state. Of this amount \$28,871,000, or 89% were levied by county and local units, and \$3,739,000, or 11%, by the state. Of the latter amount only \$1,151,000, or 3%, were levied for state purposes. The remainder was levied and collected by the state, but was immediately returned to the school districts, towns and counties. Not one penny collected from the people in the form of general property taxes was used for general governmental purposes. It was all either returned to the local subdivisions or was spent for education and highways.

The total per capita general property tax levied within the state for 1912 was \$13.64. Of this amount \$12.08 was levied by the counties and local units, and \$1.56 by the state. Of this latter sum only 48 cents were for purely state purposes. The remainder was levied by the state but was immediately returned to the local subdivisions.

The state government therefore is not supported to any considerable extent by general taxation. Its revenues come from other sources. For 1912, the corporation taxes amounted to \$4,546,000, or 41% of the total revenue receipts of the state. Of this amount the railroads contributed \$3,594,000, the Insurance Companies \$715,000, and other corporations \$237,000. The inheritance tax yielded \$783,000, or 7% of the total state revenue; departmental earnings and fees, \$1,147,000, or 10%; licenses, \$528,000, or 5%; charges for charitable and penal institutions \$252,000, or 2%; and all other sources \$135,000 or 1%, making a total of \$11,130,000.

The total net state disbursements for the fiscal year ending June 30th, 1912, were \$10,580,000. This was for both state and local purposes. The chief items, other than the general governmental disbursements were as follows: for the support of public schools \$2,306,000; for the University, \$2,190,000; for the maintenance of penal and charitable institutions, \$1,697,000; and for the construction of the state capitol, \$790,000.

The condition of the public treasury during the past two years has been highly satisfactory. The balance in the general fund, on June 30, 1912, was \$2,032,143.19. Two years before,

this fund showed a balance of only \$798,067.91. This accumulation of public money accrued moreover notwithstanding the fact that the board charged with the duty remitted state taxes for the fiscal year 1912 amounting to \$940,235.00. Consequently on October 26, 1912, there was a further remission of state taxes amounting to \$1,989,216 for the fiscal year 1913. The first of these remissions included \$450,000 for the construction of the new state capitol, and \$490,235 for the support of normal schools; the second, \$450,000 for the construction of the new capitol, \$473,605 for the support of the normal schools and \$1,065,611 for the maintenance of the university. No state tax therefore will be levied for any of these purposes during the current year; instead all appropriations will be met out of revenues derived from other sources.

These remissions though suggested by the large balances on hand in the state treasury at the times they were made, have been welcome relief to tax payers. They should therefore be followed by a policy of rigid economy in the matter of legislative appropriations.

State Board of Public Affairs.

In my message two years ago I recommended the creation of the present Board of Public Affairs. It is an entirely new departure in state government. Composed of four ex officio and three appointive members, one each to represent agriculture, labor and manufacturing, it combines departments of government and economic interests never before brought so closely together. The legislature specifically referred to it for solution several of the most important and urgent problems confronting the people of Wisconsin. In addition, it was given far-reaching powers of inquiry into the affairs of many of the administrative departments with a view to their reorganization so as to secure greater economy and efficiency and of research and investigation into problems of general economic and social betterment.

From my references in this message to what it has been doing you have undoubtedly gathered some idea of the scope of its work. It has investigated the public school system, agricultural coöperation in all its forms, the efficiency of the several departments of state government, the question of immigration and set-

tlement, state finances, prison labor, and public printing. Comprehensive audits are being made of the principal state departments and institutions, a state budget has been prepared and a modern accrual system of accounting has been devised. The results of some of the work done under its direction have already been published in pamphlet form. Other reports are now being printed and will soon be ready for distribution. Some of the investigations were exhaustive and complete, while others were of a tentative and preliminary nature. Though the members serve without pay they have given the work of the board a great deal of time and attention.

In recent years it has been the practice to refer important questions to committees of the legislature for investigation between sessions. This was better than to leave all the work to be done after the legislature met; but the frequent changes in membership here made this an unsatisfactory and expensive device. By the creation of the Board of Public Affairs the legislature of 1911 adopted a new policy. Instead of half a dozen separate committees for as many legislative problems this board now considers them all. The new arrangement gives a better sense of proportion and permits each question to be considered in proper relation to all the others, thus saving both time and money.

The work of the Board has only fairly begun; but it is already apparent to every member of it as it must be to all who have kept track of its work that if our state is to remain a leader in the movement for constructive reform legislation and its proper enforcement, some such organization as this must be continued as a permanent body. We cannot afford to ignore the political experience of others or the necessity of basing our laws upon fundamentally correct principles. This means close, exhaustive investigation and research. The members of the legislature and the executive ordinarily have not the time to spend in this way. Too many other matters distract their attention. As a result there is constant danger of mistakes, legislative temporizing, and administrative failure. To avoid these consequences there should be a permanent organization provided with sufficient funds to make preliminary surveys of new conditions and to gather the necessary data upon which wise legislation should proceed. The present Board of Public Affairs meets this requirement perfectly. It has interfered with no existing officer or department of government but instead brings all officers and de-

partments into helpful coöperation for the improvement of administration and for thoughtful inquiry concerning the economic and social betterment of the people. As an institution of government it is original and unique. Impressed as I am with the high value of the service it has already rendered and fully convinced that still better results are possible in the future, I respectfully recommend that it be made permanent.

Conclusion.

Wisconsin is prosperous. Never before in all our history were living conditions easier. This conclusion is established by the balances in our banks, the output of our factories, the abundant crops of our farms, the increased wages of labor and the contentment in the hearts of all our people. Nature has been wonderfully kind to us in geographical location, climate, soil, beauty of scenery and richness of natural resources. Our people are the peers of any on earth. All the conditions are present for unexampled future growth, prosperity and high achievement. What are we in whose hands the people of Wisconsin have temporarily placed almost unlimited political power going to do with it? What response shall we make to this expression of public confidence? Not what we say but what we do here will determine our fitness for this high responsibility.

Among the sisterhood of states Wisconsin now holds an enviable place. For years she has led in the great humanitarian movement at present sweeping forward toward the goal of political freedom and social justice. In an era of partisan machines and bosses she has attained real representative government. She has settled the question of corporate control. She is now engaged in establishing genuine democracy in industry and trade. Day by day she moves steadily onward and upward. She has already achieved a veritable political emancipation, yet no one was injured or outlawed. There is now in progress a program of social reorganization upon broad and enduring foundations, yet no one has been harmed. Merely the feelings of some men have been hurt and the preconceived notions of others have been jarred or upset. At this slight cost our state finds herself in the vanguard of a movement to uplift and dignify the com-

mon man that has already become not only national but world-wide in significance and scope.

This success is not the result of chance or magic. There is no necromancy about it. The whole secret lies in three relatively simple things: popular rule, scientific methods of legislation, and centralized administration. These three requirements tell the whole story. They harmonize the divergent political philosophies of Hamilton and Jefferson, rejecting the error in each, and holding fast to that which is good in both. Never before have the people of Wisconsin been in such absolute control of government as they are now. This is democracy. No important law has recently been passed that was not the product of the most exhaustive research. In each case the fundamentally correct economic or social principle that should underlie the proposed legislation was first discovered. Then the experience of every other community that had ever dealt with the subject was studied. Finally, necessary administrative machinery to make the controlling principle effective in practice was carefully provided. This is scientific lawmaking. Last but not least it was recognized that centralization of authority and responsibility is the one indispensable condition of efficiency in administration. Hence our expert commissions and boards. Without them our rightly vaunted progressive legislation might as well never have been enacted. This is governmental efficiency.

How can it be said that there is any want of harmony among these three things: popular rule to determine the proper objects of governmental action, the scientific spirit in legislation so this purpose may be expressed adequately and in intelligible form, and efficiency in administration to the end that the popular will may not be defeated? There is none. On the contrary fundamental democracy as a form of government will be short-lived indeed unless it proves practically effective as well as truly representative. If it is worth while fighting desperately to control the machinery of government in the interest of all, as we believe it is, it certainly is worth while to equip it on the very highest plane of administrative efficiency.

I have abiding confidence in the cause of popular rule. It seeks the attainment only of a larger measure of freedom and justice for all men and is destined therefore to grow in favor day by day. All history is but a testimonial to its irresistible progress. Its hold upon the imagination of the average man is

stronger now than ever before and it now more unmistakably sways the future. Everywhere special privilege and boss control are going the way of despotism in China and tyranny in the Balkan peninsula. Let us rejoice that this is so. Let us gladly look forward to the opportunity afforded us during the next two years for strengthening this tendency here at home, through disinterested, patriotic labor in the service of the state.

FRANCIS E. MCGOVERN,
Governor.

Madison, Wis.,
January 4th, 1913.



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MESSAGE

OF

Governor Francis E. McGovern

TO THE

Wisconsin Legislature

SPECIAL SESSION, 1912

Tuesday, April 30, 1912



GOVERNOR'S MESSAGE.

FELLOW CITIZENS OF THE SENATE AND ASSEMBLY:

If faithful performance of public duty ever entitles a legislature to official repose after the close of its regular session, you gentlemen of the legislature of 1911 should be relieved from the obligation of assembling again. It is no disparagement of others to say that the work you did here last year was greater in variety and amount and transcends in importance the achievements of any of your predecessors. This work moreover was so well and conscientiously done as to evoke immediate, widespread and general approval. Tested therefore by the value of the service rendered you are clearly entitled to exemption from further call. But unfortunately this is not the sole criterion; emergencies unforeseen by anyone at the time of your last adjournment have made it necessary for me to convene you in special session.

Relief for Black River Falls.

On October 6, 1911, after a week of exceptionally heavy rains the dams across Black River in Jackson County at Dells, Hatfield and Black River Falls gave way in rapid succession and the latter city was overflowed. More than two-thirds of the entire business section was almost instantly blotted out, many people were left homeless and property estimated at more than half a million dollars in value was destroyed. The river left its customary channel, undermined the lower portion of the city and swept away not only the buildings that marked the principal business center but also the very ground upon which they stood. Two companies of the National Guard were immediately ordered to the flooded district to preserve order and protect life and

property. Under the command of Major Williams they remained at Black River Falls about two weeks until a system of relief had been organized and the danger from the flood had passed. Meanwhile a Relief Committee was appointed consisting of State Treasurer Andrew H. Dahl, George F. Cooper of Black River Falls, Eltinge Elmore of Milwaukee, B. L. Van Gorden of Taylor and Major C. R. Williams of Camp Douglas to receive contributions for the benefit of those who were in immediate need. In response to the solicitations of this committee \$42,323.21 have been received. A portion of this fund was expended from day to day for the relief of destitution and the construction of works to protect the city from further imminent disaster. A coffer-dam and retaining wall were built and by these means the current of Black River has been turned back into its old channel. But the city is still sadly in need of assistance. The improvements now being constructed by the Relief Committee cannot be fully paid for out of the money collected by private subscription. They must nevertheless be completed. The city itself is apparently helpless. Before the flood it was bonded to its full debt limit. Now after the loss of so much property it is unable to raise any money whatever. Its sewage system has been practically destroyed and unless soon repaired will prove an increasing menace to health as the season advances. There appears to be no adequate legal authority for the construction of the dam now being built to furnish the city with light and power. In this situation the people of Black River Falls have turned to the state for aid; and you gentlemen of the legislature are the sole judges of the extent to which this appeal shall be heeded.

Relief is asked for under three principal heads.

First is a request for assistance for those who were rendered homeless or destitute by the flood. Under the decision of the Supreme Court of this state in the case of State ex rel New Richmond vs. Davidson, 114 Wis. 563, there can be little doubt that the legislature has power lawfully to appropriate money for this purpose. So also may public money be expended to gather up and remove debris scattered by the flood, repair the sewage system and in other ways protect the public health. Some have suggested that the relief to be afforded under this head should be given by cancelling the indebtedness of the city to the trust

funds of the state. This indebtedness, which amounts to about \$31,000, cannot however be remitted or reduced without at the same time transferring an equal sum from the general fund to the trust funds from which the loan was made as the latter must be kept intact. It should be borne in mind also that no appropriation and no transfer can be made from the general fund for any purpose other than a public one.

The second ground upon which assistance has been asked is to support the schools and rebuild the business portion of the city. Looked at from the standpoint of the expenditure of the money of the state the first of these purposes is local and the second purely private; neither is public. The legislature has no authority therefore to make an appropriation for either of these objects.

The third and remaining basis for application to the state for financial assistance is the necessity of a retaining wall along the river bank east of the city to protect it from further injury in the future. Were this a proposal to appropriate money from the general fund it would meet the legal obstacle interposed by section 10 of Article VIII of the Constitution of Wisconsin which prohibits the state from contracting any debt or being a party in carrying on "any work of internal improvement." The Supreme Court of this state in the case of *State ex rel Jones vs. Froelich*, 115 Wis. 32, a Portage levee case, has so held. But this legal difficulty may be obviated in the case of the retaining wall at Black River Falls as it has been twice obviated heretofore in the case of levees at Portage by making the appropriation from the drainage fund instead. This is a special fund derived from the sale of swamp and overflowed lands granted to the state by the federal government in the year 1850 for the construction of necessary levees and drains to reclaim the swamp and overflowed lands within our borders. Investigation shows that there are 2116 quarter-quarter sections of such lands within Jackson County, of which Black River Falls is the county seat. Fourteen such forty acre tracts lie within one mile of the city; 20 are within two miles; 51 are within three miles; 54 are within four miles; 89 are within five miles; 159 are within six miles; 217 are within seven miles; 297 are within eight miles; 371 are within nine miles and 459 are within ten miles. It is true that at present the greater portion of the money belonging to the drainage

fund was years ago transferred by an act of the legislature to the general fund. Whether this transfer be legal or not it was plainly not required by the trust impressed upon these funds by the federal grant. To the extent that such funds may at any time be needed for the accomplishment of the purpose for which they were originally set aside there can be little doubt that the legislature has power to retransfer such portion of them as may be necessary from the general fund back into the drainage fund. The expense of building a retaining wall could then be met wholly or partially from this source. Any appropriation from this special fund the legislature may see fit to make for the construction of a retaining wall to reclaim and protect these lands at or near Black River Falls would thus be effective.

The Joint Committee on Finance has considered these suggestions, has visited the scene of the disaster and is prepared to make definite recommendations to you. The whole subject is one that calls for the exercise of wise legislative discretion. The condition of this stricken city appeals strongly to one's sympathies and unselfish impulses. It is in distress through no fault of its own; and the state can afford to be generous. But you should not forget that the money you are asked to donate is not yours but that of the people you represent; and that its proper expenditure is one of the most sacred trusts committed to your care.

Portage Levee.

What I have just said about the power of the state to build a retaining wall at Black River Falls applies also to the construction and repair of levees at Portage. In each case the authority is the same. In the latter instance indeed two appropriations have already been made: one in the year 1903 for \$20,000 and the other in the year 1905 for \$5,000.

It is now asserted that the levees built or improved by means of these appropriations as well as the one constructed at an earlier time by the federal government need to be strengthened and repaired.

A special committee of the Senate and the Assembly appointed by the legislature of 1907, inspected these levees and made a

written report that contains much valuable information. It summarized the facts as follows:

“The Wisconsin river flowing southward, and the Fox river flowing northward, are but one and one-half miles apart at Portage, the intervening ground being low and marshy. At an average stage of water in both rivers, the Fox is about nine feet lower than the Wisconsin, and in time of high water in the Wisconsin and low water in the Fox, the difference is nearly twenty feet. This condition often exists from the fact that the Fox, heading off to the south and without forest cover, is swollen by the early melting of the snow, and has receded to a low water stage before the effect of the melting snow in the north and on higher land caused the rise of water in the Wisconsin. Later, however, the Wisconsin rises while the Fox is still low.

The fall in the Wisconsin is one and one-half feet per mile in the vicinity of Portage; the fall in the Fox is a trifle over four inches per mile in that locality.

The territory protected by these levees is, on the south side of the river, about three miles wide and fifteen miles long, with perhaps an extension up the valley of the Baraboo river.

This is mostly in farms with the usual farm houses, except a part (perhaps one-fourth) which is too wet for cultivation.

On the north side, the extent of protected country is about the same, in the vicinity of Portage, and is also under similar cultivation. Besides this the lower part of Portage city is exposed. An estimate of the people that are dependent upon these levees for protection from damage, to more or less extent, is 4,000; and the amount of property at over \$5,000,000. Besides this the entire Fox river valley, at least as far as Lake Winnebago, must be considered, a distance by river of about one hundred miles, with its many villages, several cities, and vast manufacturing and agricultural interests.

The *absolute necessity* of maintaining these levees for all time, and the importance of controlling the water flow in the Wisconsin river are two facts that cannot be too strongly emphasized.”

Since this report was written the only important flood that has occurred was that of last fall. Because the water of the Wisconsin river is now confined to the comparatively narrow channel between these levees it then rose to the highest level yet known and actually overtopped the improved embankments built in 1904 and 1905. Only prompt action and unremitting vigilance prevented—and apparently very narrowly prevented—a catastrophe in comparison with which the damage done at Black River Falls would be very trifling indeed. When the water reached the top of the levees the people of Portage and the surrounding country prevented a general overflow by laying bags of sand so as temporarily to increase the height of the embankment and with an armed patrol on duty night and day prevented it from being cut through by those who feared damage to their own property. The strain then imposed upon these embankments, composed as they are merely of sand, much of it fine and insubstantial, has weakened the levees and caused them appreciably to settle. It appears to be the unanimous opinion of competent observers that should there be a recurrence of the high water of 1911 in the Wisconsin river the Portage levees, thus weakened and reduced in height, will prove insufficient to confine the Wisconsin river within its banks and that there is a very great danger that the accumulated water gathered from the 10,000 square miles embraced in the Wisconsin basin will then pour into the narrow valley of the Fox, bringing destruction to dams, bridges, farm houses, villages and cities and inevitable injury to other property situated all the way from Portage to Green Bay.

It is manifest that the danger here spoken of is due in a measure to the very existence of these levees themselves. Before they were constructed the Wisconsin river in times of high water quietly overflowed its banks and flooded the entire marshy area between it and the Fox river. No harm was done then because the water spread evenly over a large section of country and the current was nowhere sufficiently strong to cut a channel between the two rivers. Upon the completion of the Portage canal however by the United States government this condition of equilibrium was fundamentally disturbed and a new and highly dangerous factor was introduced. This canal is a ditch a mile and a half long, fifty feet wide and deep enough to accommodate a volume of water which pouring down an incline of twelve feet to

the mile would soon dig a channel large enough to divert the entire current of the Wisconsin river into the Fox. Why should it not do so? Here is a vast torrent of water suspended as the chairman of the legislative committee has said from nine to eighteen feet over the valley of the Fox river waiting only to find its way down an inclined plane of soft, alluvial soil. The government canal now furnishes the channel. Who can say how soon it will be utilized in a way not originally intended or even dreamed of? This danger is enhanced by the fact that solid rock is nowhere found; the soil instead is a fine sand easily swept away by water moving at a velocity such as would naturally be attained here. To protect against this danger the government levee was built. But it affords only partial protection. It has been found inadequate more than once and when overflowed the last time the lower lock in the government canal washed out also. All that remained then as a barrier was the upper lock. The federal authorities thereupon built a new lower lock and raised the height of the upper lock three or four feet. Now however they absolutely refuse longer to improve or keep in repair these government works although in flood time their canal is the principal source of danger.

What will it mean to have the Wisconsin river diverted at Portage into the Fox to find its way ultimately into the Atlantic Ocean through the Great Lakes instead of into the Gulf of Mexico as at present? What of the probable loss of life? What of the property destroyed? What of the industrial disorganization both on the lower Wisconsin thus left with only a dry river channel and in the valley of the Fox flooded with this new supply of water? The possible consequences are indeed alarming.

The present levees though temporary in character have been built as strong as the amount of money available for their construction would permit. But we cannot go on forever temporizing with a situation such as this. While it may be necessary now to provide against imminent danger, the foundations of a permanent policy and lasting security should also be laid. Members of the Joint Committee on Finance have visited these levees and will undoubtedly report their conclusions to you. I feel it to be my duty to recommend the appropriation of such an amount of money as may be necessary to protect the city of Portage and the Fox and Wisconsin river valleys from a danger that appears

to be imminent; and at the same time I urge upon you the wisdom of devising without delay some plan for securing the permanent safety of life and property in this part of the state, and the distribution of the attendant expense in a way that all will recognize as equitable and fair.

Water Power Regulation.

Among the important laws enacted at the last legislative session was the so-called water power bill, chapter 652 of the Laws of 1911. Its passage was vigorously opposed by the owners of water powers and its validity was later challenged in the courts. Recently in a number of separate actions tried together and commonly referred to as the "water power cases" it was held unconstitutional in part. The subject with which the invalid portion of this law dealt thus awaits further legislative action.

The topic is no longer novel. Out of all the discussion however has come an agreement that water power legislation is desirable for the accomplishment of at least three principal objects.

First is the need of public control of the location, construction, height and strength of dams, their sluices and spill-ways, in the interest of improvement in navigation and safety to life, health and property. With the facts of the catastrophe at Black River Falls still fresh in the public mind, caused as it was by the breaking of improperly built dams at Dells and Hatfield, the importance of this consideration needs no argument. Privately built and privately owned as these dams were, the public is now called upon to foot the bill of expense incurred by reason of their faulty construction, while in addition irreparable harm has been done to innocent individuals and distant communities. The incident is not isolated in the history of the country and the lesson is obvious. There should be no recurrence of it in Wisconsin. In the exercise of its police power the state has ample authority to regulate the whole subject in the interest of public safety and the general welfare.

The second reason for legislation upon this subject at the present time is the desirability of providing a way now for attaining ultimate ownership and operation by the public of all water powers in the state whenever the people shall so desire. This object can be accomplished by providing just and satisfactory

means for the condemnation of dams, water power sites and riparian rights by public utilities, municipalities and the state itself whenever it shall have the constitutional power to acquire and operate them. Naturally this transformation will come about slowly; but a beginning should be made now.

The third argument in favor of the passage of a general law for the regulation of water powers in lieu of the former policy of enacting a multitude of private and local acts, is the desirability of prompt development of water powers which in the northern part of the state at least are now one of our main natural resources. For about six years development of this sort has been practically at a standstill; at least no permission has been granted by the state to build a dam during this time. This delay may have been unavoidable while the people were making up their minds as to what should be the future policy of the state relative to this subject; but this has now been done and the work of outlining such a policy and giving it legal recognition and sanction should no longer be delayed.

There is no necessary conflict among these various objects. Under the decisions of our Supreme Court the owner of the bank of a river is entitled to the use of the energy of the stream between his upper and lower boundary so long as he does not interfere with dominant public rights. But he may not intrude into the stream to build a dam which may affect navigation or endanger the health, life or property of others without permission from the state, any more than the state can take his property without returning full compensation to him. In the development of every water power therefore these two rights meet—one public and the other private—and they should be harmonized upon a basis that will prove just and fair to all. I trust that legislation having this purpose in view will be enacted at this special session. The Joint Committee on Water Powers and Conservation has had the matter under consideration and is prepared I believe to submit the result of its deliberations to you.

Weights and Measures.

The new weights and measures law, chapter 566 of the Laws of 1911, was enacted in response to a public demand for the correction of unfair practices that had grown up because of the lack

of effective public regulation. The legislative problem then presented was how to protect the public and secure fair dealing in trade with the least hardship to producers and dealers. It was a pioneer problem. The data as to existing conditions were fragmentary and there was considerable doubt as to how the new law would operate in practice. In the main it has worked well. In some cases however complaints have been made by producers and dealers to the effect that some of the provisions of sections 1668 and 4432 impose unnecessary and unexpected hardship at this time. Particularly in the case of berry boxes and peach baskets they say they have not had sufficient notice to enable them to comply with the requirements of the new law. As a rule these containers are purchased long in advance of the season when they are used and there being no uniformity whatever among the laws of the several states the supply for each must be bought separately. It appears also that some of the provisions of the sections just mentioned are unnecessarily severe, and that there is uncertainty and ambiguity in some of the penalties imposed. These complaints have received the careful consideration of the Dairy and Food Commissioner who has recommended amendments to these sections which it seems to me should be adopted. They propose no abatement of the protective features of the law but will relieve it of harsh and unnecessary requirements.

Sale of Public Lands.

In the enactment of Chapter 452 of the Laws of 1911 it was undoubtedly the intention of the legislature to restrict the sale of public lands to actual settlers. But the statute was not drafted so as to express this purpose and applications have been made to the land commissioners under circumstances which justify an inference that many parcels of public land were desired by single individuals for purposes other than immediate settlement. I recommend such amendment of the law as will prevent all speculation in public lands and limit sales to actual settlers.

Amendment of Election Laws.

The provision of the new apportionment act whereby it went into effect April 1, 1912, introduced an element of uncertainty

respecting the election on the following day of congressional district delegates to national conventions and the nomination and election of members of this legislature chosen to fill vacancies. There has also been some conflict of opinion as to what is the proper method under existing law of placing the names of candidates for delegates to national conventions upon the official ballot. To set all such questions at rest I recommend the enactment of a law that will validate the nominations made and elections held on April 2nd of this year.

Permit me also to urge that the provisions of law for the placing of names of candidates for delegates to national conventions upon the official ballot be so amended as to remove all uncertainty in the future; and that the time for the meeting of such delegates to nominate candidates for presidential electors be changed from the third Tuesday in April to the third Tuesday in September, or some other convenient time. In attempting to comply with the law as it now is, the delegates of each political party met as required by law but found that, although there was no serious controversy as to who were entitled to participate in the making of these nominations, the official canvass had not been completed so as to permit the fact to be definitely determined. The proposed change, by extending the time in which the canvass may be made, will obviate this difficulty. It might be well also to provide that presidential electors should be nominated hereafter by the members of the platform convention of each party instead of by the delegates to the national conventions.

The foregoing suggestions cover all that was intended to be included in this specification of the call at the time it was issued. But during the past few days a persistent and general demand has been made for the enactment of non partisan election bills for the city and county of Milwaukee; and the subject has aroused so much public interest that I feel I should not pass it by unnoticed.

In recent years there has been steady growth of sentiment here and elsewhere in favor of non partisan city elections. This development is based fundamentally on the fact that many of the functions of city administration have to do with neighborhood affairs and the business interests of individual communities as distinguished from governmental policies or the exer-

cise of delegated state authority. Hence it is claimed that the issues that divide political parties in the state and nation have at best only remote relation to the problems of local government. The experiment moreover has been tried and seems to work well.

Prompted by these views and encouraged by this experience the people of Milwaukee have repeatedly tried to secure the enactment of a law that will permit non partisan city elections. Such a bill was introduced in the legislatures of 1909 and 1911 and was strongly supported. It failed of enactment at both sessions. But public sentiment in Milwaukee during the recent municipal campaign nevertheless persuaded the two principal political parties of the state to forego making nominations and to unite by means of improvised expedients in support of a non partisan city ticket. These expedients were extra-legal, crude and unsatisfactory, and subjected the city to all the dangers of selfish manipulation and ring rule. But the sentiment in favor of non partisan elections was strong enough to induce the people to overlook these drawbacks and even to approve the rough and ready methods that were employed.

The people of Milwaukee now ask that they be relieved of the necessity of again resorting to such devices; and they will present at this session a request for the enactment of a non partisan city election bill. Those of you who entertain doubt as to the wisdom of the principle of non partisanship in city elections should consider that the question is no longer whether or not Milwaukee shall have non partisan elections. It is rather whether such elections and the making of nominations leading up to them shall hereafter be conducted openly or clandestinely; by the many or by the few; pursuant to lawful authority exercised in an orderly way so every one may have an equal voice or by manipulation in the interests of those who have an axe to grind. Milwaukee has herself already decided the other question.

It is true that strictly speaking this is not an emergency measure. Before another municipal election will be held in Milwaukee there will be a regular session of the legislature at which this bill might be considered. It is true also that this subject was not thought of when the call for this special session was made. But some of the language of the call appears nevertheless to be broad enough to include it. So the problem is here.

Believing as I do in non partisan city elections I recommend the enactment of this legislation at the present time.

Springing from the same source as the city bill, and backed in part by the same sentiment, but not supported as it seems to me by the same logic, is a demand also for the enactment of a non partisan election bill for the county of Milwaukee. This proposal I cannot endorse. Unlike a city, a county is essentially an administrative subdivision of the state. Its officers as a rule exercise state functions only. A comparison of the duties of the district attorney of the county and the attorney general of the state, of the clerk of the circuit court and the clerk of the supreme court, of the county clerk and the secretary of state, of the county treasurer and the state treasurer will satisfy any one that county government is only a subdivision of state government established for convenience in administration. The sheriff and coroner are indeed the principle executive officers of the state as well as of the county. This being true non partisanship in county elections cannot be advocated logically or consistently without declaring also for non partisan elections in the state. No one seriously proposes the latter.

Another insuperable obstacle in the way of non partisan county elections arises from the circumstance that county officers are elected in the fall on general election day. Then not only county officers, but members of the legislature, state officers, members of congress and the president and vice-president of the United States are chosen. It is the one day in all the year that is openly and frankly partisan, for the government of this country is a government by parties. How at such an election it is expected that non partisanship in respect to county offices can be permanently maintained is not explained. For one I do not think it possible. If, recognizing this incongruity, it be proposed to change the time of county elections to the spring so as to permit county officers to be chosen at the same time city, school and judicial officers are elected, the obvious answer is that this cannot be done by passing a statute and so to amend the constitution will not alter the nature of the functions county officers perform nor the character of the county itself as an administrative subdivision of the state. So long as state elections are partisan, county elections will be so also.

Lloyds Associations.

The Insurance Commissioner has called my attention to the fact that the law concerning the admission of associations to transact insurance upon the Lloyds plan is not as clear and certain as it should be. The only provision upon this subject in our present statutes incorporates a reference to the rule applicable to insurance companies from foreign countries, which would seem to confine its provisions also to associations from foreign countries. If moreover this law be extended by construction to cover associations organized in any of the several states it will require of such associations a deposit which is not demanded by our law from any corporation or association organized in any of the states of the United States for the transaction of the business of fire insurance. Other states admit such associations upon much the same terms as foreign corporations for the transaction of the business of fire insurance, thus treating all alike. I recommend that the law be so amended as to make definite and certain the conditions under which Lloyds associations may be admitted to transact business in Wisconsin, imposing upon them no unreasonable restrictions but at the same time safeguarding fully the interests of our own citizens.

Home Rule for Cities.

The specification in the call concerning the enactment of legislation relative to home rule for cities was inserted in anticipation that the action then pending in the Supreme Court involving the validity of Chapter 476 of the Laws of 1911 might be decided before this special session began. It was considered that should this law or any part of it be held invalid for unconstitutionality, the legislature might desire to be in a position to act upon the question without further delay. But it appears now that no decision is likely to be made in this case until after the close of the present session. I refrain therefore from making any recommendation in the matter.

Amendment of Fish and Game Laws.

Some of the laws for the protection of fish and game should be amended. In practice a few of these laws have been found to be inconsistent while others are ambiguous. Especially should the authority of the Game Warden to take rough or destructive fish from the waters of the state be made clear and explicit. There is determined opposition in some quarters to continuing the plan of licensing fishermen to remove these fish by means of seines. In many instances where this method has been employed in the past game fish have been destroyed, duck shooting has been impaired and the vegetation in the beds of shallow lakes has been ruined. Too often commercial gain has been the one dominant motive; and as might be expected there has been little regard paid to other considerations.

After careful investigation and a public hearing upon this subject at which all interested persons had an opportunity to be present and fully heard, the State Game Warden decided to discontinue the plan of issuing these special permits or licenses and proposed instead that wherever there was need of removing rough fish from the waters of the state the work should be done under his supervision and an interest in the profits derived from the venture should be reserved to the state. Before putting this plan into general operation he tried it tentatively in two places. The experiments were made during some of the coldest weather of the past winter and under many disadvantages imposed by the necessity of fishing under the ice. Nevertheless about a month's trial of this plan in two fishing streams resulted in a larger net income to the state than the aggregate of all the proceeds of licenses issued during the preceding year. These results in the judgment of the head of this department justify an extension of the plan. Some question has been raised however as to the legal authority of the Game Warden to take rough fish in this way. In order that this doubt may be removed I recommend the enactment of legislation that will unquestionably give effect to section 4560f-10 which plainly intends that he should have this power.

The inconsistencies in sections 4560a-38 and 4560d should also be removed. They are the result of inadvertence in amending

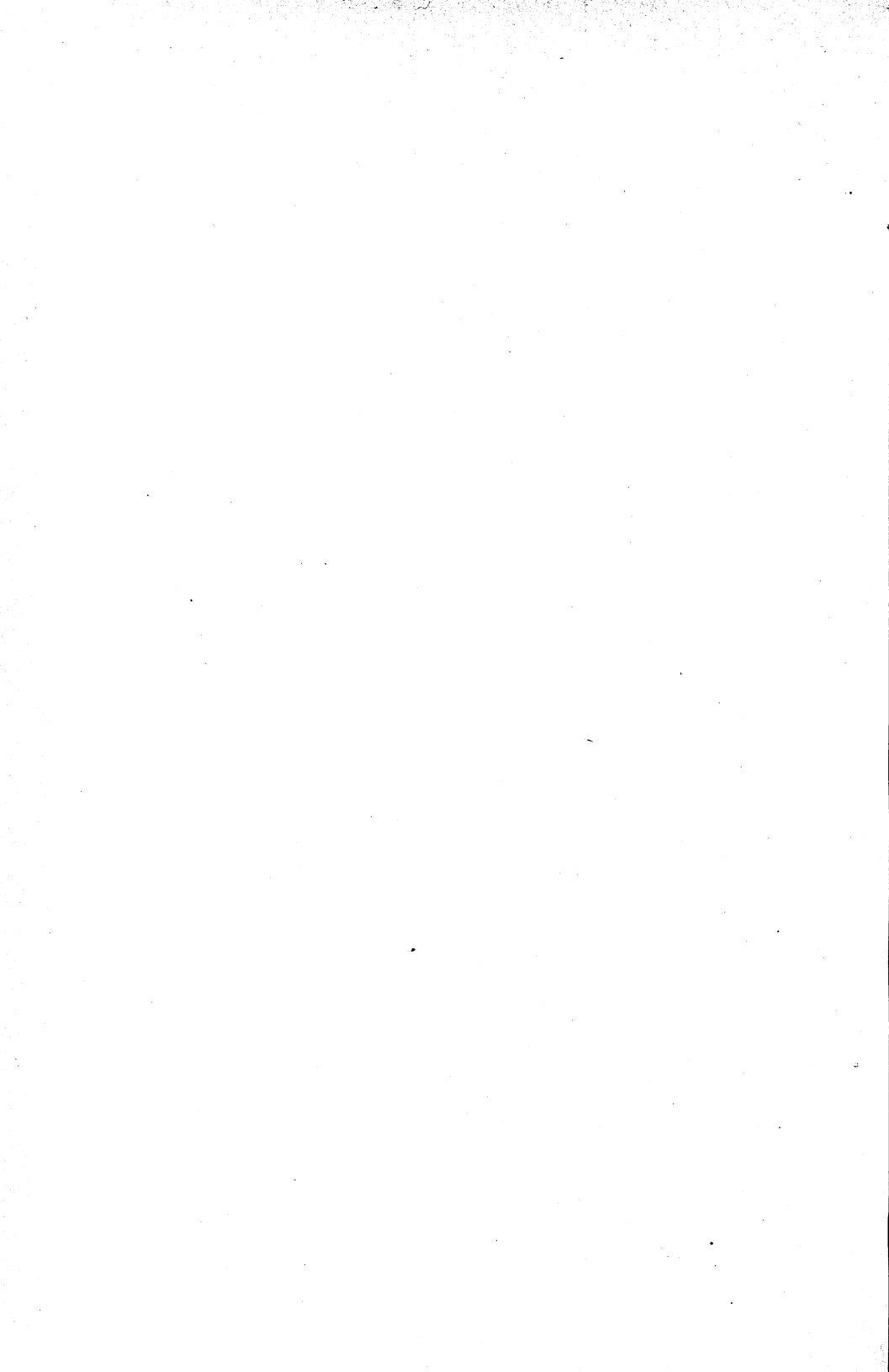
preexisting statutes. So also should section 4565c-5 be amended so as to harmonize with other provisions of law upon the same subject.

Legislative Reference Library.

In the work of preparing for this special session the Legislative Reference Library has afforded most valuable assistance. Statistics have been gathered, the experience of other states and foreign nations has been consulted, tentative bills have been drafted and redrafted again and again to harmonize conflicting views whenever possible as well as to give effect to fundamental purposes, and many days of the time of the chief and his staff have been occupied in attendance at repeated conferences with the Attorney General, other counsel for the state, myself and the members of your committees. All this has entailed an unexpected drain upon the appropriations set apart at the regular session for the maintenance of this department; and I most respectfully recommend a further allowance to meet the altered requirements of this branch of the state service.

Conclusion.

It has been a favorite idea of mine relative to this special session that you might complete your work and adjourn within a week. There is no good reason why this may not be done. The problems with which you will have to deal are all of an emergency sort. Urgency in these matters is the requirement that brings them to your attention. If satisfactory to you these proposals should be approved without delay; if not they should be rejected with equal dispatch. The public interest, your own convenience as well as the nature of the subjects submitted to you, all suggest prompt, decisive action. By this I do not mean that any matter to come before you should not receive the most careful and conscientious consideration but rather that consistent with such painstaking care you will dispatch the business that has brought you together in the briefest possible time.



BIENNIAL REPORTS

OF THE

SECRETARY OF STATE

THE PRINTING BOARD

AND THE

SUPERINTENDENT OF PUBLIC PROPERTY

OF THE

STATE OF WISCONSIN

FOR THE

Fiscal Years Ending June 30, 1911, and June 30, 1912.



MADISON
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1912

SECRETARIES OF STATE.

THOMAS McHUGH	Delavan	June 7, 1848-Jan. 7, 1850
W. A. BARSTOW.....	Waukesha	Jan. 7, 1850-Jan. 5, 1852
C. D. ROBINSON.....	Green Bay	Jan. 5, 1852-Jan. 2, 1854
A. T. GRAY	Janesville	Jan. 2, 1854-Jan. 7, 1856
D. W. JONES	Belmont	Jan. 7, 1856-Jan. 2, 1860
L. P. HARVEY	Shopiere	Jan. 2, 1860-Jan. 6, 1862
J. T. LEWIS	Columbus	Jan. 6, 1862-Jan. 4, 1864
LUCIUS FAIRCHILD	Madison	Jan. 4, 1864-Jan. 1, 1866
T. S. ALLEN	Mineral Point	Jan. 1, 1866-Jan. 3, 1870
LLEWELLYN BREEZE	Portage	Jan. 3, 1870-Jan. 5, 1874
PETER DOYLE	Prairie du Chien	Jan. 5, 1874-Jan. 7, 1878
H. B. WARNER	Ellsworth	Jan. 7, 1878-Jan. 2, 1882
E. G. TIMME	Kenosha	Jan. 2, 1882-Jan. 5, 1891
T. J. CUNNINGHAM.....	Chippewa Falls	Jan. 5, 1891-Jan. 7, 1895
HENRY CASSON	Viroqua	Jan. 7, 1895-Jan. 2, 1899
W. H. FROELICH	Jackson	Jan. 2, 1899-Jan. 5, 1903
W. L. HOUSER.....	Mondovi	Jan. 5, 1903-Jan. 7, 1907
J. A. FREAR	Hudson	Jan. 7, 1907-Jan. 6, 1913

REPORT OF THE SECRETARY OF STATE.

DEPARTMENT OF STATE,
MADISON, Wisconsin, July 1, 1912.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

Sir: In compliance with law, I have the honor to transmit herewith the biennial report of this department for the fiscal years ending June 30, 1911, and June 30, 1912, respectively.

In order to acquaint the Executive with matters concerning the department, I have always believed that something more than a perfunctory statement or formal array of figures should be submitted. The audit of state disbursements now exceeding \$10,000,000 annually, together with miscellaneous duties that in other states are performed by separate officers, have been added in Wisconsin to the functions of the Secretary of State. An examination of the reports prepared by the secretaries of other states, shows that such reports are largely devoted to the names, capitalization and location of corporations for which licenses have been issued, and also the name and location of every notary public licensed to act within the state. In Wisconsin the publication of such lists would exceed the page limit fixed by law for the biennial report without including statements of audits or matters of especial importance; therefore, brief reference is necessarily made to corporation, notary public, and other branches of departmental business.

STATE EXPENSES.

State expenditures have been made a political football at every general election. A vast amount of misinformation is regularly exploited for political effect by partisans who have no intelligent understanding of public accounting. Receipts and disbursements should be fully and impartially presented to the taxpayers.

General Report.

as frequently as possible, in order that incorrect statements regarding state finances may not be used to the discredit of the state.

For illustration, (as shown in detail elsewhere in this report) the total book disbursements for the fiscal year 1912 were \$13,299,720.54. This amount has been incorrectly accepted by the uninformed as the actual expense of state government. However, \$1,931,579.69 of the total disbursement is for transfers or duplicate payments. Every appropriation from the General Fund to another fund necessarily appears as a book disbursement. When this identical money is disbursed from the fund to which it was transferred, it again appears on the records as a disbursement.

Take a specific instance: The law authorizes the Secretary of State, with the Governor's approval, to temporarily loan to the University not to exceed \$150,000 annually, which sum is to be returned to the state as soon as the University tax is collected. The book record shows: First, a disbursement of \$150,000 when the money is taken from the General Fund and placed to the credit of the University Fund Income. Second, when this \$150,000 is expended by the University, it again appears as a disbursement. Again, when the \$150,000 is received by the University and paid back to the state it appears for the third time as a disbursement. In other words, warrants for \$450,000 are issued by this department in making these three transfers, whereas an actual disbursement of only \$150,000 has occurred. This illustrates the method required by law to be used in making fund transfers.

To determine what proportion of book disbursements can reasonably be apportioned to state expenses for 1912, there must be deducted from \$13,299,720.54, the total amount of book "disbursements;" first, \$1,931,579.69, which represents transfers; second, agency transactions, paper transfers and refunds amounting to \$703,602.30; third, \$2,195,043.85, the common school tax collected under the law and thereafter entirely redistributed to the different counties of the state; fourth, \$49,965.40 in highway funds expended in the local districts for highway purposes; fifth, approximately \$150,000 for free high schools, which is disbursed

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locally; sixth, \$120,000 for graded schools; seventh, Forestry Investment Fund for land purchases, amounting to \$48,172.96; eighth, land purchases from the Forest Reserve Fund, amounting to \$31,132.53. To these last two items may also be added \$10,000 annually which the legislature has provided may be taken from the General Fund for forestry land purchases.

The foregoing items, after being deducted from the book disbursements, leave a balance of \$8,060,224. From this, however, there should also be deducted all proceeds from automobile licenses, no part of which is retained for state purposes; all direct appropriations from the General Fund for school aids to be expended locally; the cost of the new state capitol building, which was \$790,029.27 in 1912; and many other items of like character. This would properly include the erection of buildings and the purchase of lands for University, normal, charitable and penal, and other institutions to be used for permanent improvements.

No state or municipal business can be used as a basis for comparison with private commercial business by considering alone the moneys expended. The character of payments, general efficiency, results achieved, and permanent investments are all entitled to consideration. Such investigation will show that of the total state expenses for 1912, approximately 52% was for educational purposes, 16% for the charitable and penal institutions, nearly 8% for new state capitol building, and of the entire total, less than 15½% for expenses that properly can be charged to the item of state administration. The balance of less than 10% for miscellaneous purposes, is shown in detail by this report. Comparisons of expenditures of other states with our own can only be of value where the support of common schools and other local expenditures pass through the State Treasury under laws similar to those of Wisconsin. Where comparisons can be made with states having similar laws in this particular, it will be found that the administration of state affairs in Wisconsin is conducted as economically and efficiently as in any other state of like population.

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SPECIAL FUNDS.

The tendency in Wisconsin has been to multiply, without reason, the number of treasury funds. At the present time there are at least seven funds which could be merged into the General Fund and thereby improve our methods of accounting and of making reports. These funds are the Oil Inspection Fund, State Highway Fund, Fire Marshal Fund, Forest Reserve Fund, Grain and Warehouse Commission Fund, Forestry Investment Fund, and the Revolving Fund.

The Oil Inspection Fund, for example, is made up of fees received for the inspection of oils, and the expenses of the department supervising this work are paid from the fund, the balance on June 30th of each year reverting to the General Fund. It would be much more businesslike to place these fees directly in the General Fund, keeping the account as an appropriation instead of a fund. It would then be unnecessary to transfer the unexpended portion of the fees at the close of the fiscal year, and would bring the statement of oil inspection disbursements under the General Fund heading where it properly belongs.

An example of unnecessary multiplication of funds occurs in connection with the State Board of Forestry. This Board has at present three funds available for its uses. Namely, an appropriation from the General Fund, the Forest Reserve Fund, and the Forestry Investment Fund. Under the present method of reporting disbursements by funds, it is necessary to compile the cost of the State Board of Forestry under three fund headings. The moneys derived from the sale of forest reserve lands and the appropriation made to the Forestry Investment Fund should all be handled as a General Fund transaction.

It will lessen the confusion if the next legislature, instead of creating new funds, will take action to reduce the number of funds now carried upon the books of this department and of the State Treasury.

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STATE TAX REMISSION.

The condition of state finances has been such as to enable the Board charged with that duty to remit state taxes for the fiscal year 1912 as follows:

For new capitol.....	\$450,000
For normal schools.....	490,235
	<hr/>
Total	\$940,235

A balance in the General Fund on June 30, 1912, the time of the preparation of this report, amounting to \$2,032,143.19 warrants the prediction that further tax remissions will be possible for the fiscal year 1913.*

APPROPRIATIONS.

In my last biennial report it was stated that "The finances of the state ought to be placed before the general public as clearly and intelligibly as possible. To this end, it is suggested, that instead of the present involved method (which in the case of the University, for illustration, includes, first, a fractional mill tax; second, permanent appropriations; third, appropriations for a limited number of years), a specific amount be appropriated at each session for the biennial period."

Thereafter followed a list of nine University appropriations which under the law are required to be kept separately, whereas one appropriation might with profit serve the same purpose and give a more comprehensive statement of the financial affairs of the different institutions, having the further merit of being businesslike and intelligible to the average citizen.

I renew the further recommendation made in the 1909-1910

*Subsequent to the preparation of this report, a remission of state taxes for the fiscal year 1913 was made on October 26, 1912, as follows:

Capitol	\$ 450,000
University	1,065,611
Normal schools	473,605
	<hr/>
Total	\$1,989,216

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report that "so far as practicable, the different appropriations to be made by the legislature, be assembled under one heading and passed as a budget." The present method is unbusiness-like and confusing with nothing to recommend it aside from legislative custom. A budget system as heretofore urged would tend toward greater economy and increased efficiency.

LEGISLATION AFFECTING AUDITS.

In the official report of this office for 1907-1908, attention was called to legislative appropriations which were not framed in proper form, thereby resulting in a confusion of terms. Owing to frequent error in this particular, bills carrying appropriations should be submitted to the auditing department of the state before passage for the sole purpose of determining whether or not they conform with present methods of state accounting.

In legislation affecting the administrative matters of this department, it would also be of advantage for the legislative committee having the measures in charge to call before it some member of the department in order that needless error may be avoided in the framing of laws.

For illustration: At the 1911 session, when the provision requiring the printing of election pamphlets was passed, no investigation was made as to the time required to perform the duties therein named, and no adequate time was provided for the preparation or printing of the pamphlet. The law would have failed but for the fact that the defect was discovered at the last moment by the department, when the law was corrected in this particular.

The audit of expenditures in the manner provided by certain laws, has been necessarily refused where such laws were passed for the apparent purpose of preventing the Secretary of State from auditing the accounts in the first instance, by temporarily substituting other auditing agencies for the constitutional auditing officer. In each case where such procedure has been set forth, as in chapter 467, laws 1911, notice has been sent to the commission, board or bureau interested, that all accounts would be audited by this office in the first instance and no other method

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recognized. Had proposed laws of this character been submitted to the department before passage, it would have saved legislation which invites loose practice and consequent loss to the state.

EXPENSE FUNDS.

Contingent or expense funds have been occasionally provided by law for different officials or institutions either by specific enactment or by attempted practice. However desirable it may be found in private business to make such arrangements, the recognition of the practice in public affairs would open the door to lax methods. This fact was anticipated in the framing of the general statute covering audits, (Sec. 145) requiring sworn vouchers to be submitted before payment is made.

PUBLIC PRINTING.

In my last biennial report, the following statement was made: "Under the statutes of neighboring states separate contracts for printing are let for certain specific purposes. The result tends to stimulate bidding on smaller contracts and to improve the general character of the work."

There has been no competition in recent years in the matter of public printing, and the present State Printer has been the only bidder whenever contracts have been let. Frequent complaint has been received in past years by this office from other printers that certain jobs of printing for the state were not performed at reasonable rates. Pursuant to such complaints, and for the important purpose of securing competitive bidding, the last legislature passed the new printing law, providing for a classification of printing and for awarding separate classifications to different bidders or in one job to a single bidder, as may be most desirable to the state.

Under this law, notices were sent by the Printing Board to such printers as would be likely to compete on any of the classifications, and special invitation was extended to them in order that competitive bidding might be brought about. The result was surprising, for not a single bid was received from any person

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or agency in the state aside from the present State Printer, and one of the severest critics in the past, wrote to this department that after studying the maximum and minimum prices and requirements, his concern had "cold feet" and decided not to put in a proposal. No competition has been secured under this new law, but on the other hand the State Printer, who was the only bidder, increased materially the bid for this year, as appears from the following facts.

In 1909-1910 the printing contract rate was 22 cents per token, and the printing for the two years amounted to \$211,781.67. In 1911-1912 the printing contract rate was 23.8 cents per token, and amounted to \$237,913.29 for the period. Under the contract let for 1913-1914, the State Printer bid 34 cents per token, an increase of 43 per cent over the preceding contract, an estimated increase in the state printing bill of from \$237,913.29 for the fiscal years 1911 and 1912, to approximately \$340,000 for the current biennium, based on an equal amount of printing.

This increase in rates of over \$100,000 for state printing within two years, based on the same amount of work, is a question of much importance. The failure to secure competitive bids is a matter of public concern, and the facts are offered for such consideration as the legislature may see fit to give them. A strong effort has been made to reduce the quantity of printing to a minimum, but it has more than doubled within six years. The right to print lengthy reports is frequently given by law to subordinate bureaus, and authority conferred upon officials to print public addresses at state expense, so that it becomes a difficult task for the Printing Board to hold printing bills within reasonable limits.

BLUE BOOKS.

In my report for 1907-1908 attention was called to specific items of wasteful printing and recommendations were therein made. In the report of the Commissioners of Printing for 1909-1910, it was shown that Wisconsin was then publishing 46,500 Blue Books every two years, larger in size and in edition than is published by any other state. Indiana prints 1700 copies, Ohio 8,000 copies, and Illinois 10,000 copies of state manuals. All of

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these states have a larger population than Wisconsin. In an effort to economize, the last legislature, profiting by such information, took away from every state officer, including the Governor and officials composing the State Printing Board, the allotment formerly granted them for exchange with other states and general distribution, with a saving to the state of nearly \$500. Every state officer now receives one Blue Book. Additional copies can be procured by payment to the Superintendent of Public Property at the price fixed by law or through the generosity of some member of the legislature. The law of 1911 gives to every member of the legislature 250 copies of the Blue Book, aggregating over 33,000 volumes in all. The expenditure for Blue Books in 1911, exclusive of compilation, amounted to \$23,715.45. The laws of Minnesota provide for a distribution of fifty copies, and those of Iowa for sixty copies of the Blue Book to each member of the legislature. It is recognized that this is purely a matter of legislative policy and that the members of the legislature receive inadequate compensation for their services; but the rapidly increasing cost of state printing warrants a sweeping reduction in this large item of expense, which is greater in amount than can be found reported by any other state. Under the new printing contract, the cost of these legislative compliments alone will reach approximately \$30,000, or nearly double the salaries of all the members of the state senate.

INSPECTORS.

In the last biennial report, attention was called to Senate bill No. 125, introduced at the legislative session of 1909, authorizing the temporary appointment of three inspectors at a total expense of not to exceed \$1,000 per annum, for the purpose of enabling the Secretary of State to enforce the law in reference to agricultural societies, bounty payments, and other matters of audit.

At the last session of the legislature, a bill was prepared authorizing the appointment by the Secretary of State of not to exceed three inspectors at a total cost of not to exceed \$500 annually. This bill authorizing a nominal expenditure was unanimously recommended by the agricultural societies of the state

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by formal resolution for the purpose of compelling certain societies that have been violating the law with impunity in the past to comply with its terms. Notwithstanding this strong endorsement the bill failed of passage. Under present laws, the Secretary of State is compelled at his peril to pay the accounts of county fair associations when gambling or the sale of intoxicating liquors is permitted on the fair grounds.

At the 1911 session of the legislature, a further law was passed providing that no payment of state aid should be made when immoral shows are conducted upon the grounds of fair associations. Complaints have been received by this office every year that the law in respect to some of these prohibitions has been violated by one or more county fairs. It has further been disclosed that certain county fairs have certified incorrect returns to the department. The only authority or evidence afforded by law for the audit of such accounts is the certified statement of county fair officials.

Information that reports were padded as to premium payments or otherwise, has been furnished the office in past years, and several officials have been called before me to make oath as to statements submitted, with the result that during the past six years deductions made from these accounts, for failure to comply with the law, have reached approximately \$20,000. The absurdity of passing laws prohibiting payment in case of violations and then depriving the auditing officer of the power to inquire whether violations exist, requires no discussion.

The amount paid as bounty on wild animals has been reduced in the past six years, notwithstanding higher bounty rates through legislative enactment within that period. This is due to the coöperation of county clerks. While the state auditor is required at his own risk to audit accounts of county fairs, bounties, and many other items, upon the statements of officers or claimants, as provided by law, he has no means whatsoever of ascertaining the accuracy of these statements aside from casual information furnished by disinterested parties.

Authority ought to be granted the state auditor to employ one or more inspectors at a limited expense for the purpose of investigating questionable accounts, or else he should be re-

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lieved of responsibility where he has no means of ascertaining the facts.

LEGISLATIVE AGENTS.

Chapter 243, laws of 1899, affecting legislative counsel, requires the registration of every legislative lobbyist in the office of the Secretary of State wherever the pecuniary interests of any individual, etc., are distinct from those of the whole people of the state. A heavy penalty is imposed for violation or neglect to comply strictly with the law. It is further made the duty of the Attorney General to bring action for violation thereof.

Chapter 472, laws of 1905, prohibits legislative counsel from attempting to influence members of the legislature other than by appearance before committees or by printed briefs or arguments. The statute further prohibits any lobbyist from going upon the floor of either house while in session, and all statements not presented before committees are to be by brief, twenty-five copies of which must be filed in the office of the Secretary of State.

No direct means is furnished under the law for determining whether legislative agents appearing before committees have registered or whether briefs are filed as required by law. During the last session of the legislature, covering 184 days and approximately 2,000 measures introduced, not more than twenty briefs were filed with this department by legislative agents, pursuant to law.

At the 1911 session an effort was made to enforce the law, but failed for the foregoing reasons and because of the reluctance of legislative members to furnish evidence of its violation. A great majority of legislative agents strictly observe the law, both with respect to registration and observance of its requirements. This, however, is not true in all cases, and the attorney who performs his duty before the legislature as ably and conscientiously as before the courts, suffers through the action of irresponsible lobbyists who fail to comply with the law. The provision which excludes registration by individuals whose pecuniary interests are presumed not to be dis-

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tinct from those of the whole people of the state, is a loophole for evasion discovered by many who do not register.

Every legislative agent who appears before a committee should register irrespective of the capacity in which he appears, and with propriety might be required to present a card from the State Department showing compliance with the registration provision, thereby furnishing to the committee a complete check.

AUTOMOBILES.

At the last session of the legislature there was passed an act increasing the license fee for automobiles to \$5.00 each and doubling the license fee for motor-cycles. It further provided for a distribution of the money so received, over and above expenses, 75% to be apportioned to the counties of the state and 25% to be apportioned to the State Highway Fund. The total amount collected by the department for automobile and motor-cycle licenses for the six months ending June 30, 1912, amounted to \$124,303, from which, after deducting the cost of plates, postage, printing, clerk hire, etc., there was apportioned to the counties of the state \$79,164.25 and to the State Highway Fund \$26,388.08. No provision was made for clerk hire, and aside from \$468.15 paid for emergency help, the department by working extra hours performed these increased duties as promptly and as efficiently as possible.

The comparative expenditure of the State of New York and Wisconsin in this connection is interesting. The expense of the automobile bureau of New York for the year 1910 amounted to \$107,047.84 for salaries alone. Office and other expenses were proportionately large, and the Secretary of State, in his annual report for 1911, page 19, says: "From these figures it appears that it cost about 24½% of the entire receipts of the bureau to maintain it during the year 1911." Under the Wisconsin law, the expense for number plates, postage, clerical hire, and all other items for the six months in 1912 amounted to 15%. Extra office hire in Wisconsin reached \$468.15, while in New York it amounted to \$172,599.23. This comparison in methods of handling business is offered to show

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that, notwithstanding many additional duties have been placed on the department in recent years, the automobile work has been performed at a minimum expense in Wisconsin as compared with other states; and the expense of handling this business, the proceeds of which are turned back to the counties and to the State Highway Fund, is held to the lowest possible figure. A reduced cost in number plates will further add to the net receipts during the coming year.

The present automobile law authorizes dealers to run any number of cars on one dealer's number, providing extra number plates are procured. Aside from the questionable right to the use of such cars for hire, the law should limit the number of cars that can be used upon a single dealer's number.

Upon the sale of a car the license is forfeited under the law of 1911, and if the former owner purchases a new car, he loses his old license and is obliged to purchase a new one. This provision should be amended so that upon the sale of an automobile, there may be a substitution of owners recorded upon notice to the department of the assignment, or, if preferred, the former owner might be authorized, upon notice, to substitute the new car for the old under his existing license. Such amendment will meet a general objection urged by automobile owners against the present law.

DEPARTMENTAL LEGISLATION.

The legislative practice of requiring state officials to keep constant watch of bills affecting their departments results in unfairness and injustice to those officials who believe that state business ought to receive consideration and determination from the legislature according to the actual merit of the propositions involved. It is distasteful to the average official to be compelled to lobby through measures of public concern which ought to be entitled to passage on their merits, and yet it is a frequent experience that the successful official in securing legislation is the one who haunts the committees and the floors of the legislature in order to secure measures affecting his department or bureau, the passage of which should require no ex-

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tended argument or persuasion on the part of anyone. The right should exist of appearing before a legislative committee composed of fair-minded men, whose interest and judgment should be governed by the merits of the proposition advanced without further hearings or efforts on the part of the department. Laws are frequently prepared concerning departments, bureaus and commissions which are never referred to the departmental heads, but have their inception in the minds of men who may have no adequate conception of the labor or difficulties presented by the proposed legislation. Such bills as a matter of fairness ought not to be passed until the department interested can be heard.

This suggestion is offered in an impersonal way, based upon an experience both in the legislative and administrative branches of state government.

During the past six years a number of laws have been prepared by this office affecting corporations, auditing, general elections and other duties connected with the department. The majority of such measures have been passed, the work being thereby expedited, and the efficiency of the office increased in many ways. Within the period of six years, the work of the department has more than doubled. This is particularly true of the auditing branch where warrants have increased from 45,983 in 1906 to 74,555 in 1912. The increased number of warrants indicates additional vouchers, added work in bookkeeping, and other duties which necessarily accompany such work. The annual reports of 10,000 domestic corporations and 843 foreign corporations which were received for the first time within the six year period, have also more than doubled the corporation work.

The September primary, corrupt practices and other election laws in force within the same period, together with the handling of petitions, the checking over of hundreds of thousands of names, and the preparation of many blanks, have more than doubled the work in this branch of the office within the same time.

Notary public commissions issued within the past four years have reached 8167 or 33% more than for a like period ten years ago.

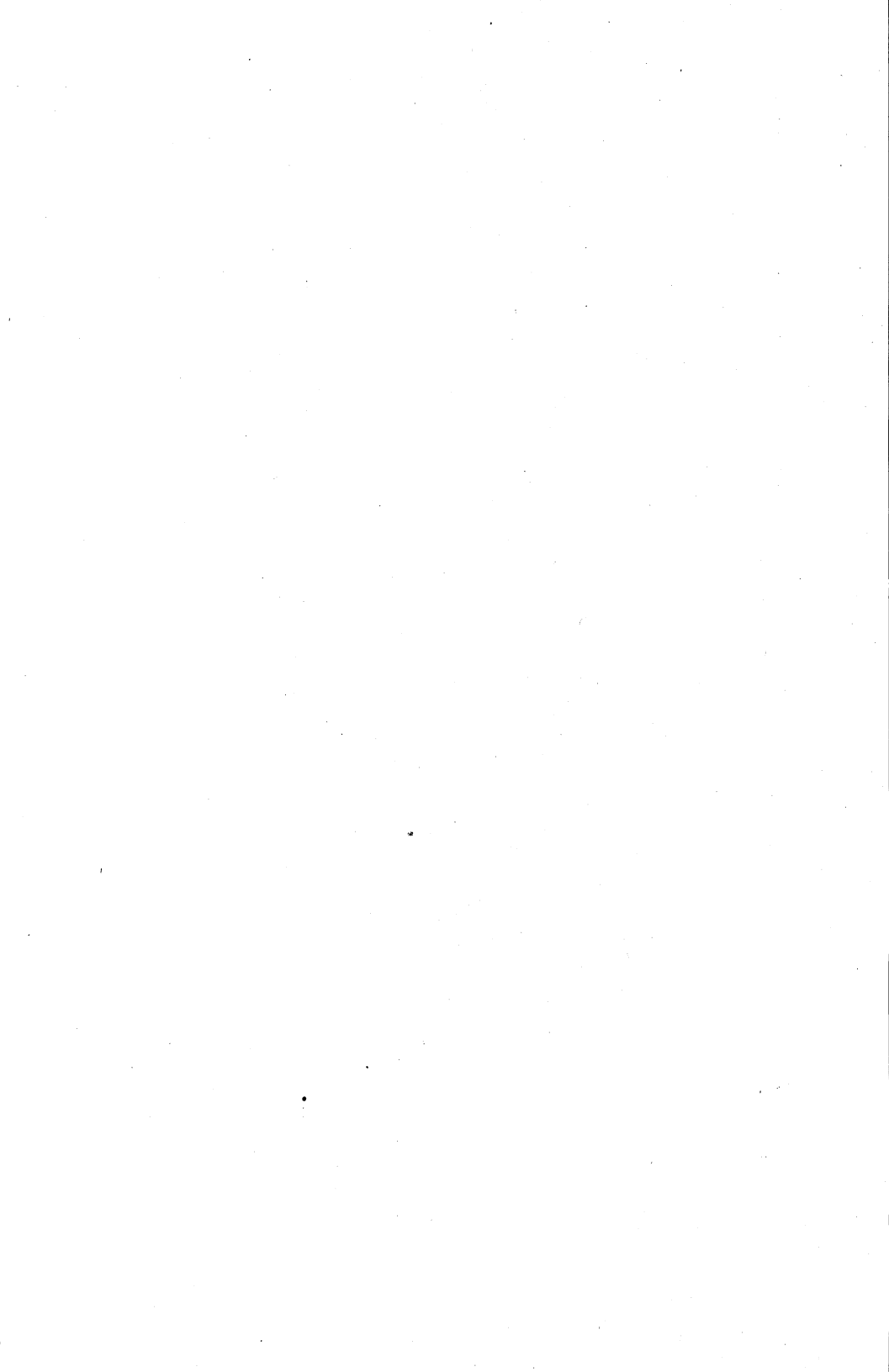
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The state printing, which in 1906 amounted to \$83,194.77 increased to \$144,955.97 in 1912, and as I have set forth in this communication will be further increased more than \$100,000 during the next biennium upon the same amount of work. All these increased expenditures involve the computation and audit of jobs performed by the State Printer, which together with other duties have far more than doubled the work of the printing clerk and his assistants.

3558 automobile licenses were issued by the department during all the years preceding and including 1907. The number of licenses issued for the first six months in 1912 was 21,356 with motor-cycle numbers in proportion. In other words, this branch of the work has increased approximately one thousand per cent within the six year period. Other duties placed upon the department have further added to the work performed within the same period, so that the statement that such work has more than doubled in the last six years understates the actual facts. Two subordinate clerks have been added to the permanent force within the same period. While the statute specifically authorizes the employment of only one stenographer for the department, hundreds of letters are sent out daily in reply to correspondence, requiring the employment of several stenographers who are carried on the pay-roll as clerks under the statutory provision now in force.

I have set forth briefly the rapidly growing business of the office in order that the facts may be appreciated, and further that in justice to my successor the importance and amount of business now performed by the department may be better understood and provided for by the legislature in the future. The courtesies extended to me in the past by the heads of different departments and state institutions, and by members of the legislature, have been greatly appreciated, and last but not least I express my gratitude to the splendid force of assistants and clerks in the department, whose efficiency, industry and willingness to work overtime has enabled me to perform the rapidly increasing duties of this office without inconvenience or delay.

JAMES A. FREAR,
Secretary of State.



GENERAL STATEMENT.*

Showing balances, book receipts and disbursements for the fiscal years ending June 30, 1911, and June 30, 1912.

Funds.	Balance June 30, 1910.	Book receipts for year ending June 30, 1911.	Book receipts for year ending June 30, 1912.	Total balance and book receipts.	Book disburse- ments for year ending June 30, 1911.	Book disburse- ments for year ending June 30, 1912.	Total book disbursements for period.	Balance June 30, 1912.
General Fund.....	\$798,077 91	\$7,357,835 56	\$7,836,585 03	\$15,992,488 50	\$6,423,112 33	\$7,537,232 98	\$13,960,345 31	\$2,032,143 19
School Fund.....	44,466 24	362,023 26	404,483 16	810,972 66	400,432 00	351,062 76	751,494 76	59,477 90
School Fund Income.....	194,985 33	2,118,127 55	2,303,209 23	4,616,322 11	2,118,357 97	2,260,874 76	4,379,232 73	237,089 38
University Fund.....	341 04	16,617 76	15,594 43	32,553 23	16,500 00	10,000 00	26,500 00	6,053 23
University Fund Income.....	196,535 10	1,943,124 79	2,462,397 42	4,602,057 31	2,025,369 93	2,327,127 56	4,352,497 49	249,559 82
Agricultural College Fund....	564 82	26,558 27	22,054 28	49,177 37	26,500 00	22,000 00	48,500 00	677 37
Agricultural College Fund In- come.....		13,251 46	12,732 63	25,984 09	13,251 46	12,732 63	25,984 09	
Normal School Fund.....	700 05	136,419 88	164,730 90	301,850 83	134,900 00	160,000 00	294,900 00	6,950 83
Normal School Fund Income..	141,171 35	669,409 61	550,926 57	1,361,507 53	582,508 67	682,295 63	1,264,804 30	96,703 23
Hunting License Fund.....	89,935 42	143,805 54	177 10	233,918 06	109,488 51	124,429 55	233,918 06	
Oil Inspection Fund.....		67,620 23	76,450 63	144,070 86	67,620 23	76,450 63	144,070 86	
State Fire Marshal Fund.....	16,429 48	29,415 07	29,460 97	75,305 52	27,746 43	30,410 18	58,156 61	17,148 91
State Insurance Fund.....	5,563 66	26,679 00		32,242 66	2,628 12	1,219 71	3,847 83	28,394 83
University Trust Funds.....	4,156 15	54,299 74	11,331 49	69,787 38	57,247 50	12,281 10	69,528 60	258 78
University Trust Funds In- come.....	4,301 25	7,951 13	9,492 00	21,744 38	7,867 67	7,738 41	15,606 08	6,138 30
Forest Reserve Fund.....	16,582 19	119,262 34	62,429 18	198,273 71	103,703 43	69,726 29	173,429 72	24,813 99
State Highway Fund.....			350,000 00	350,000 00		49,965 40	49,965 40	300,034 60
Teachers' Insurance and Re- tirement Fund.....			65,716 50	65,716 50		2,630 24	2,630 24	63,086 26
Allotment Fund.....	956 54			956 54	956 54		956 54	
Calumet & Manitowoc Co's. Indemnity Fund.....	284 45			284 45	284 45		284 45	
Drainage Fund.....	468 24	19 88	50,023 31	50,511 43		38,685 35	38,685 35	11,826 08
Delinquent Tax Fund.....	213 20	170 52	62 67	446 39	164 31	170 52	334 83	111 56
Deposit Fund.....	10,313 83			10,313 83	10,313 83		10,313 83	
Indemnity Swamp Land Fund	1,400 74			1,400 74				1,400 74
Menomonie Indian Reservation Trespass Fund.....	9,548 10			9,548 10				9,548 10
Redemption Fund.....	151 92			151 92	151 92		151 92	
Wisconsin R. R. Farm Mort- gage Land Co. Fund.....	4,415 67			4,415 67	4,415 67		4,415 67	
Portage Levee Fund.....	371 58			371 58		371 58	371 58	
Wisconsin Grain and Ware- house Commission Fund...			42,333 37	42,333 37		38,614 80	38,614 80	3,718 57
Forestry Investment Fund....			48,172 96	48,172 96		48,172 96	48,172 96	
Total.....	\$1,541,924 26	\$13,092,591 59	\$14,518,363 83	\$29,152,879 68	\$12,133,520 97	\$13,864,193 04	\$25,997,714 01	\$3,155,165 67

* This statement shows book totals, which include transfers, agency transactions, refunds, and investments. For statement of net disbursements see pp. 27, 28.

General Fund.

GENERAL FUND.

This fund embraces all state revenues applicable to the payment of ordinary governmental expenses. The sources from which it is derived are: A general fund tax, a tax on railroad, telegraph, telephone, street railway, electric light, and insurance companies; a tax on legacies and civil actions, peddlers' licenses, and fees received by the various state departments, etc. Expenditures therefrom are authorized by permanent and temporary appropriations, and by laws requiring the Secretary of State to audit accounts.

A detailed statement of the transactions of this fund will be found in appendix A.

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

RECEIPTS.

	1911	1912
Tax from counties:		
Interest on certificates of indebtedness	\$157,570 00	\$157,570 00
Free high schools.....	125,000 00	150,000 00
Graded schools	120,000 00	120,000 00
New capitol	450,000 00	.....
Northern Hospital	50,000 00	.....
Suit tax	7,902 00	7,727 00
From counties for charitable and penal institutions	348,780 17	364,244 27
Inheritance tax	848,033 78	783,528 90
Railroad companies	3,263,220 82	3,594,473 18
Freight line companies.....	4,306 07	8,473 42
Express companies	11,121 01	16,266 43
Palace and sleeping car companies.....	5,883 19	12,633 04
Street railway and electric light companies	449,096 18	471,369 07
Telegraph companies	21,923 36	21,741 30
Boom and improvement companies.....	50 42	20 79
Plank road companies.....	193 84	27 06
Fire insurance companies.....	149,579 70	151,510 12
Life insurance companies.....	483,983 87	518,107 26
Accident, surety, etc., companies.....	37,289 82	45,352 91
Telephone companies	61,899 82	77,930 16
Charitable and penal institutions.....	150,106 31	157,794 16
Fish and Game Department.....	.....	163,611 07
Miscellaneous	611,895 20	1,014,204 89
Total book receipts (including transfers, agency transactions and refunds)	\$7,357,835 56	\$7,836,585 03

General Fund.

DISBURSEMENTS.

	1911	1912
Executive Department	\$13,548 31	\$13,526 86
State Department	46,608 25	63,824 10
Treasury Department	19,815 41	19,928 59
Attorney-General's Department.....	25,193 69	22,034 45
State Superintendent's Department.....	40,073 69	43,319 29
Insurance Department	30,273 70	44,144 39
Fire department dues.....	.....	147,525 94
Railroad Commission of Wisconsin.....	118,810 95	143,026 70
Tax Commission	53,587 85	112,509 72
Land Commissioner's Department.....	5,409 18	4,125 58
Banking Department	23,182 89	39,333 53
Bureau of Labor Statistics.....	43,107 61	9,346 45
Industrial Accident Board.....	1,194 31	.....
Industrial Commission (including Industrial Accident Board).....	.....	82,506 48
Dairy and Food Commissioner's Department	43,152 70	48,649 32
Supreme Court	62,228 37	64,695 87
State Library	8,584 30	10,947 82
Revisor of Statutes.....	9,595 35	9,681 41
Circuit Courts	178,990 76	178,596 61
Civil Service Commission.....	16,256 30	15,435 61
Board of Health.....	16,474 42	18,248 82
State Veterinarian and Live Stock Sanitary Board (including animals slaughtered)	205,502 15	55,174 89
Treasury Agent	4,230 82	6,184 53
Fish and Game Department.....	3,996 39	119,161 24
Superintendent of Public Property.....	149,256 12	159,273 00
Board of Forestry.....	11,023 34	34,280 99
Adjutant General's Department.....	118,083 95	125,827 51
Quartermaster General's Department....	36,768 84	34,777 18
State Historical Society.....	36,748 66	45,034 06
Free Library Commission.....	44,345 58	48,675 51
Geological and Natural History Survey..	30,998 43	25,237 35
Grain and Warehouse Commission.....	3,600 00	300 00
State Board of Agriculture.....	66,012 09	23,570 09
Board of Immigration.....	8,031 48	6,991 50
Printing Board .....	.....	10,467 50
Highway Commission .....	.....	25,778 70
Board of Control.....	43,840 18	45,298 69
State Board of Public Affairs.....	.....	13,342 55
Charitable and penal institutions.....	1,188,207 90	1,296,843 90
Wisconsin Work Shop for Blind.....	5,913 86	6,340 33
Care of crippled and deformed children..	.....	242 25
Wisconsin Industrial School for Girls...	5,420 89	7,395 40
Maintaining chronic insane in county asylums	470,143 14	495,432 93
Maintaining acute, chronic and criminal insane	73,685 78	70,529 92
Schools for the deaf.....	51,008 56	58,741 51
Schools for the blind.....	7,860 01	9,663 32
County schools of agriculture and domestic economy	19,955 96	20,000 00
Aid to rural schools.....	375 00	375 00
Securing tax statements.....	263 95	12 16

General Fund.

	1911	1912
Commissioners for the Promotion of Uniformity of Legislation in the United States	205 05	260 75
State Board of Canvassers.....	288 70	.....
State Park Board.....	51,070 63	72,579 28
Tax title and other lands purchased....	10,000 00	8,691 60
Andersonville Monument Commission..	89 24	486 19
Vicksburg National Military Park Commission	20,521 04	5,028 44
Perry's Victory Centennial Commission .....	.....	2,411 59
Governor's contingent fund.....	2,500 00	757 60
Conference of Governors.....	.....	500 00
Wisconsin Archeological Society.....	42 37	336 99
Waterways Commission	951 04	31 48
State Board of Arbitration.....	1,731 07	565 68
Live Stock Breeders' Association.....	.....	1,856 65
Wisconsin Dairymen's Ass'n.....	4,483 76	3,373 00
Southern Wisconsin Cheese Makers' and Dairymen's Ass'n	1,000 00	1,000 00
Wisconsin Cheese Makers' Ass'n.....	600 00	898 47
Wisconsin Cranberry Growers' Ass'n.....	250 00	250 00
Wisconsin Butter Makers' Ass'n.....	600 00	600 00
Poultry Associations	674 89	1,200 00
International Dairy Show.....	.....	2,150 96
Wisconsin State Firemen's Ass'n.....	400 50	408 50
Badger Firemen's Ass'n.....	82 00	87 50
Weights and measures, chap. 274, laws 1903	239 00	25 00
Wisconsin Veterans Home.....	118,823 29	124,600 21
Memorial Hall	1,360 26	1,149 65
Wisconsin Memorial Park Commission..	.....	19,000 22
Wisconsin Horticultural Society.....	8,061 61	9,330 27
Claims against United States.....	3,346 58	3,320 51
Superintendents of county asylums.....	270 56	.....
Public documents	1,585 62	.....
Bounty on wild animals.....	17,967 00	15,753 00
Inspector of apiaries.....	468 97	695 52
Academy of Sciences, Arts and Letters..	807 22	1,934 32
State Bar Examiners.....	1,757 36	1,908 41
Interstate Park Commission.....	3,023 30	1,646 67
Commissioners of Public Printing.....	313 40	.....
Paper	19,910 44	58,119 97
Disbarment proceedings	5,672 57	22 95
County agricultural societies.....	94,335 27	109,900 29
Capitol Commission	673,693 33	790,029 27
Commissioners of Fisheries.....	45,324 40	59,172 15
Common schools	307,950 30	307,662 33
State University	592,527 27	620,577 98
Normal schools	217,927 13	433,798 13
Stout Institute .....	.....	12,006 87
State Board of Industrial Education....	.....	717 89
County training schools for teachers....	70,601 06	76,661 22
Manual training in high schools.....	9,700 00	14,050 00
Teachers' county institutes.....	8,999 62	8,999 96
Free high schools.....	121,829 99	121,822 16
Graded schools	110,000 00	110,700 00
Mining Trade School.....	5,966 90	13,377 81
Agricultural Experiment Ass'n.....	2,797 42	3,669 45

General Fund.

	1911	1912
Seed inspection	284 63	459 18
Apportionment of 85 per cent of tax collected from street railway and electric light companies	381,586 47	401,218 10
Review of assessments.....	875 82	112 07
Reassessment proceedings .....	.....	4,085 61
Wisconsin History Commission	957 44	1,989 88
Black River Falls Relief Committee.....	.....	237 50
Miscellaneous	2,102 07	169,702 28
Legislative:		
Senate, salaries and mileage.....	17,480 80	.....
Assembly, salaries and mileage.....	53,432 00	.....
Senate, chief clerk's department.....	15,943 00	2,122 00
Senate, sergeant-at-arms' department..	6,640 00	643 00
Assembly, chief clerk's department....	20,118 00	3,048 00
Assembly, sergeant-at-arms' department	10,516 00	1,256 00
Chaplains .....	.....	774 00
Printing	8,520 85	25,360 90
Postage	2,421 50	856 95
Telephone	13 90	24 15
Telegrams	25 99	5 70
Sanborn and Sanborn's supplement to Wisconsin Statutes, chap. 7, laws 1911	1,035 00	.....
Chapter 503, laws 1911.....	.....	259 38
Finance committee, chap. 1, laws 1911..	713 60	42 00
Chapter 504, laws 1911.....	.....	384 04
Committee on elections.....	28 80	.....
Primary election investigation committee	1,084 41	.....
Senate investigation committee.....	2,338 00	.....
Contested election	582 39	.....
Visiting charitable and penal institutions	179 15	.....
Investigation committees, chap. 518, laws 1909	14,101 43	.....
Publishing local laws.....	19 80	27 60
Publishing general laws.....	.....	52,100 00
Textbook Investigation Committee, chap. 625, laws 1911.....	.....	779 68
Fire Insurance Investigation Committee, chap. 512, laws 1911.....	.....	6,246 52
Special Session of 1912:		
Mileage of senators.....	.....	918 80
Mileage of assemblymen.....	.....	2,808 10
Senate, chief clerk's department....	.....	358 00
Senate, sergeant-at-arms' department .....	.....	120 00
Assembly, chief clerk's department..	.....	409 00
Assembly, sergeant-at-arms' department .....	.....	243 00
Postage .....	.....	39 86
Printing .....	.....	115 24

*Total book disbursements (including transfers, agency transactions and refunds) \$6,423,112 33 \$7,537,232 98

School Fund.

SCHOOL FUND.

This fund is composed of:

1. Proceeds of lands granted by the United States for the support of schools.
2. All moneys accruing to the state by forfeiture or escheat.
3. All penalties for trespass upon the school lands.
4. All fines collected in counties for breach of penal laws.
5. Five per cent of the net proceeds of sale of United States public lands.

The number of acres of unsold land, the proceeds of which belong to this fund, is 12,205.10.

The principal is \$4,117,678.22.

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

RECEIPTS.

	1911	1912
Fines from counties.....	\$56,947 93	\$52,769 00
Loans	34,068 16	26,638 16
Bonds	55,300 00	101,400 00
Escheated estates	2,463 30	.....
United States, 5 per cent of net proceeds of sale of lands.....	91 52	166 50
Sale of lands.....	23,978 38	10,312 45
Dues on certificates of sales.....	1,597 68	2,792 90
School district loans.....	187,264 79	210,404 15
Individual loans	311 50	.....
	<hr/>	<hr/>
	\$362,023 26	\$404,483 16
	<hr/>	<hr/>

DISBURSEMENTS.

School district loans.....	\$392,932 00	\$346,125 00
Loans	7,500 00	.....
Bonds .....	.....	4,000 00
Escheated estate .....	.....	937 76
	<hr/>	<hr/>
	\$400,432 00	\$351,062 76
	<hr/> <hr/>	<hr/> <hr/>

School Fund.

PRODUCTIVE FUND.

The amounts of productive School Fund were as follows:

	1911	1912
Certificates of indebtedness.....	\$1,563,700 00	\$1,563,700 00
Total dues outstanding on certificates of sales	4,983 45	3,310 02
School district, individual, and Racine city loans	1,668,733 42	1,804,454 27
Bonds of cities:		
Durand	18,400 00	17,400 00
Wauwatosa	9,000 00	8,000 00
Grand Rapids	51,000 00	50,000 00
Ashland	25,000 00	25,000 00
Chilton	7,600 00	.....
Columbus	25,000 00	.....
Elroy	7,000 00	7,000 00
Eau Claire	30,000 00	.....
Milwaukee (school)	10,000 00	.....
Superior	272,000 00	272,000 00
Boscobel	4,000 00	3,000 00
Tomahawk (city hall).....	3,200 00	2,400 00
Oconomowoc	7,000 00	4,500 00
West Bend	4,000 00	2,000 00
Mondovi	13,200 00	12,400 00
Berlin	19,000 00	18,000 00
New Lisbon .....	.....	4,000 00
Bonds of villages:		
Westby	600 00	4,800 00
Highland	400 00	400 00
Westby	4,500 00	.....
Bonds of towns:		
Chilton	17,400 00	.....
Coon	9,000 00	9,000 00
Loans to counties:		
Chippewa	7,578 90	5,052 60
Trempealeau	24,000 00	24,000 00
Richland	10,666 69	9,333 36
Ashland	15,999 97	13,333 30
Grant	7,901 40	5,267 60
Rusk	9,500 00	9,000 00
Loans to cities:		
Menasha	2,000 00	1,000 00
Oconto	20,250 00	16,000 00
Mineral Point	22,000 00	20,000 00
Madison	50,000 00	45,000 00
Whitewater	2,550 00	2,400 00
Sturgeon Bay	15,000 00	15,000 00
Black River Falls.....	12,000 00	12,000 00
Loans to villages:		
Viola	9,000 00	8,000 00
Loyal	15,210 54	14,315 81

School Fund Income.

	1911	1912
De Forest	10,000 00	10,000 00
Blanchardville	7,000 00	7,000 00
Highland	7,500 00	7,500 00
Loans to towns:		
Superior	14,400 00	12,600 00
Morse, B. S. D.	4,266 69	3,733 36
Arena	6,650 00	6,300 00
	<u>\$4,048,191 06</u>	<u>\$4,058,200 32</u>

SCHOOL FUND INCOME.

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

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

RECEIPTS.

	1911	1912
Tax, chapter 313, laws 1903.....	\$1,720,226 00	\$1,858,989 00
Interest on special loans.....	9,709 29	9,639 59
Interest on bonds.....	23,475 31	20,364 17
Premium on bonds.....	360 00	.....
Refund of aid, chap. 154, laws 1909.....	100 00	.....
Interest on bank deposits	6,648 44	6,125 98
Interest on school district loans and land certificates	50,733 99	58,388 41
Rent of escheated estates.....	475 86	.....
Refund of school apportionment.....	.....	114 41
Cancelled draft	50 00	.....
General Fund, sec. 2, chap. 313, laws 1903, less salary and expenses of rural school inspector	196,889 66	197,042 37
General Fund, interest on certificates of indebtedness	109,459 00	109,459 00
Railroad Commission, chap. 593, laws 1911 .....	.....	43,086 30
Total book receipts (including transfers and refunds).....	<u>\$2,118,127 55</u>	<u>\$2,303,209 23</u>

University Fund.

DISBURSEMENTS.

	1911	1912
Transportation of pupils.....	\$1,504 04	\$1,605 52
Interest refunded	19 34	39 51
State Insurance Fund, insurance of es- cheated estate	4 75	.....
Apportionment to counties.....	1,890,029 84	2,089,513 23
Aid to rural schools.....	226,800 00	104,000 00
Teachers' Insurance and Retirement Fund, chap. 323, laws 1911.....	.....	65,716 50
*Total book disbursements (includ- ing transfers and refunds).....	\$2,118,357 97	\$2,260,874 76

* For statement of net disbursements, see pp. 27, 28.

UNIVERSITY FUND.

The proceeds of sale of lands granted by the United States, for the support of the State University, by acts of Congress, approved June 12, 1838, August 6, 1846, and December 12, 1852, form this fund. The principal is \$232,796.50.

The number of acres of unsold land, the proceeds of which belong to this fund, is 160.63.

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

RECEIPTS.

	1911	1912
Loans	\$13,636 09	\$11,589 43
Bonds	2,000 00	3,000 00
Sale of lands.....	50 00	150 00
Dues on certificates of sales.....	110 00	.....
School district loans.....	821 67	855 00
	<u>\$16,617 76</u>	<u>\$15,594 43</u>

DISBURSEMENTS.

Loans	\$16,500 00	\$4,000 00
Bonds .....	.....	6,000 00
	<u>\$16,500 00</u>	<u>\$10,000 00</u>

University Fund.

PRODUCTIVE FUND.

The amounts of productive University Fund were as follows:

	1911	1912
Certificates of indebtedness.....	\$111,000 00	\$111,000 00
Total dues outstanding on certificates of sales	801 00	801 00
School district loans.....	8,220 03	7,365 03
Bonds of cities:		
Greenwood	2,000 00	1,000 00
De Pere	4,000 00	2,000 00
New Lisbon	6,000 00	12,000 00
Loans to cities:		
Sturgeon Bay	4,800 00	4,200 00
New London	10,000 00	10,000 00
Rice Lake	2,500 00	2,000 00
Eau Claire, B. of E.....	7,333 36	6,666 70
Whitewater	9,180 00	8,640 00
Jefferson, B. of E.....	1,700 00	.....
Loans to villages:		
Thorp	1,000 00	875 00
Prairie Farm	783 75	522 50
Wonewoc	954 56	636 38
Benton	1,950 00	1,800 00
Argyle	10,000 00	9,000 00
Mt. Horeb	8,000 00	8,000 00
Shell Lake	2,375 00	2,250 00
Cambridge	3,700 00	3,400 00
Cashton	2,700 00	2,400 00
Loans to towns:		
Brule, B. S. D.....	3,000 00	2,500 00
Grant, B. S. D.....	160 00	.....
Springbrook	750 00	700 00
Laona	2,000 00	1,500 00
Lake, B. S. D.....	1,000 00	800 00
Hiles, B. S. D.....	3,600 00	3,000 00
Enterprise	1,000 00	.....
Sugar Camp, B. S. D.....	1,080 00	1,020 00
Solon Springs, B. S. D.....	900 00	800 00
West Marshland, B. S. D.....	600 00	400 00
Oulu	1,800 00	1,600 00
Arena	2,800 00	2,600 00
Chetek	4,500 00	4,000 00
Knight, B. S. D.....	2,000 00	1,800 00
Dewey, B. S. D.....	8,000 00	7,466 66
Wyoming .....	.....	2,000 00
Piehl .....	.....	2,000 00
	<u>\$232,187 70</u>	<u>\$226,743 27</u>

University Fund Income.

UNIVERSITY FUND INCOME.

This fund is derived chiefly from an annual tax levy, authorized by section 390, Wisconsin Statutes, as amended by chapter 322, laws 1901, chapter 344, laws 1903, chapter 320, laws 1905, and chapter 631, laws 1911; from interest on university land certificates and loans; university fees, etc.

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

RECEIPTS.

	1911	1912
Tax, chapter 320, laws 1905 and chapter 631, laws 1911.....	\$783,765 00	\$1,103,029 00
Interest on loans.....	3,691 43	3,434 29
Interest on bonds.....	330 00	440 08
Interest on bank deposits.....	6,453 60	5,951 99
Interest on school district loans and land certificates	357 80	363 08
Cancelled drafts	17 04	.....
United States, for agricultural college and experiment station	75,000 00	80,000 00
Bursar, fees, farm sales, etc.....	479,825 09	548,645 21
State Insurance Fund, fire and other losses	2,528 12	676 79
Agricultural College Fund Income, transfer	13,251 46	12,717 94
General Fund, temporary transfers, sec. 4, chap. 306, laws 1909 and sec. 2, chap. 631, laws 1911.....	126,000 00	150,000 00
General Fund, buildings, etc., sec. 3, chap. 428, laws 1907, as amended by sec. 5, chap. 306, laws 1909.....	166,848 00	217,107 86
General Fund, Washburn Observatory, sec. 391, W. S.....	3,000 00	3,000 00
General Fund, current expenses, sec. 2, chap. 306, laws 1909.....	100,000 00	.....
General Fund, books, apparatus, etc., sec. 3, chap. 306, laws 1909.....	47,287 25	9,065 96
General Fund, educational extension and correspondence teaching, sec. 7, chap. 306, laws 1909 and sec. 5, chap. 631, laws 1911	75,000 00	100,000 00
General Fund, traveling schools of agriculture, sec. 8, chap. 306, laws 1909 and sec. 6, chap. 631, laws 1911.....	30,000 00	40,000 00
General Fund, agricultural institutes, chap. 318, laws 1907.....	20,000 00	19,500 00
General Fund, branch agricultural experiment stations, chap. 507, laws 1909 and chap. 624, laws 1911.....	2,000 00	1,000 00

Agricultural College Fund.

	1911	1912
General Fund, women's dormitory, sec. 4, chap. 631, laws 1911.....	.....	13,368 88
General Fund, purchase of land, sec. 7, chap. 631, laws 1911.....	.....	45,826 34
General Fund, interest on certificates of indebtedness	7,770 00	7,770 00
Temporary loan from First National Bank of Milwaukee.....	.....	100,000 00
Douglas county, demonstration station..	.....	500 00
Total book receipts (including transfers, refund and loan).....	\$1,943,124 79	\$2,462,397 42

DISBURSEMENTS.

Interest refunded	\$2 70	.....
General Fund, temporary transfers re- turned, sec. 4, chap. 306, laws 1909 and sec. 2, chap. 631, laws 1911.....	126,000 00	150,000 00
University of Wisconsin (including pay- ment of \$100,000.00 loan from First Na- tional Bank of Milwaukee, in 1912)...	1,899,367 23	2,177,127 56
*Total book disbursements (includ- ing transfers, refund and loan)..	\$2,025,369 93	\$2,327,127 56

* For statement of net disbursements see pp. 27, 28.

AGRICULTURAL COLLEGE FUND.

The proceeds of sale of 240,000 acres of land, granted by the United States to the state by act of Congress, approved July 2, 1862, for the support of an institution of learning, where shall be taught the principles of agriculture and mechanic arts, form this fund. The principal is \$303,594.61. The number of acres of unsold land, the proceeds of which belong to this fund, is 40.

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

RECEIPTS.

	1911	1912
Loans	\$24,974 27	\$19,574 28
Bonds	1,100 00	1,100 00
Dues on certificates of sales.....	484 00	1,380 00
	<u>\$26,558 27</u>	<u>\$22,054 28</u>

Agricultural College Fund.

DISBURSEMENTS.

	1911	1912
Loans	\$26,500 00	\$22,000 00

PRODUCTIVE FUND.

The amounts of productive Agricultural College Fund were as follows:

	1911	1912
Certificates of indebtedness	\$60,600 00	\$60,600 00
Total dues outstanding on certificates of of sales.....	5,506 00	4,162 00
Loans of villages:		
Westby	500 00	.....
Winneconne	4,200 00	3,600 00
Loans to counties:		
Iron	2,000 00	1,000 00
Kewaunee	16,000 00	14,000 00
Jefferson	18,000 00	17,000 00
Taylor	5,000 00	5,000 00
Loans to cities:		
New London, B. of E.	5,000 00	4,000 00
Wausau	20,000 00	17,500 00
Chetek	3,900 00	3,600 00
Greenwood	12,000 00	11,000 00
Neillsville	1,333 30	1,199 97
Elkhorn	17,142 88	15,428 60
Elkhorn, B. of E.	9,000 00	8,000 00
Whitewater	13,770 00	12,960 00
Madison	30,000 00	30,000 00
Marinette, B. of E.	19,000 00	19,000 00
Alma .....	.....	20,000 00
Loans to villages:		
New Glarus.....	5,000 00	4,000 00
Westby	2,000 00	2,000 00
Loyal	4,500 00	4,500 00
Prairie Farm	2,500 00	2,500 00
Cambridge .....	.....	2,000 00
Loans to towns:		
Oconto	1,000 00	800 00
Crandon, Nashville, and city Crandon..	18,000 00	19,000 00
Manitowoc	250 00	.....
Hackley	1,500 00	1,000 00
Wyoming	1,000 00	500 00
Crandon, Nashville, and city Crandon..	3,000 00	.....
Wabeno, B. S. D.	13,500 00	12,000 00
Day	1,133 34	566 67
Roosevelt	6,000 00	6,000 00
Grow	600 00	.....
	<u>\$302,935 52</u>	<u>\$302,917 24</u>

Agricultural College Fund Income and University Trust Funds.

AGRICULTURAL COLLEGE FUND INCOME.

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

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

RECEIPTS.

	1911	1912
Interest on loans	\$8,301 66	\$7,925 55
Interest on bonds	182 00	143 50
Interest on land certificates	385 88	303 24
Interest on bank deposits.....	139 92	118 34
General Fund, interest on certificates of indebtedness	4,242 00	4,242 00
	<hr/>	<hr/>
Total book receipts (including transfers	\$13,251 46	\$12,732 63

DISBURSEMENTS.

University Fund Income, transfer.....	\$13,251 46	\$12,717 94
Interest refunded .....	.....	14 69
	<hr/>	<hr/>
*Total book disbursements (including transfers and refunds)	\$13,251 46	\$12,732 63
	<hr/> <hr/>	<hr/> <hr/>

UNIVERSITY TRUST FUND.

This fund is derived from bequests, donations and securities, given to the Regents of the University, the income from which is expended as stipulated by the donors. The principal of this fund is \$129,493.78.

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

RECEIPTS.

	1911	1912
Loans, dividends, etc.....	\$49,773 07	\$6,764 79
University Trust Funds Income, transfers	4,526 67	4,566 70
	<hr/>	<hr/>
Total book receipts (including transfers)	\$54,299 74	\$11,331 49

* For statement of net disbursements see pp. 27, 28.

University Trust Funds Income.

DISBURSEMENTS.

	1911	1912
Loans, etc.	\$53,985 00	\$9,231 10
University Trust Funds Income, transfers	3,262 50	3,050 00
Total book disbursements (including transfers)	<u>\$57,247 50</u>	<u>\$12,281 10</u>

PRODUCTIVE FUND.

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

	1911	1912
Woodard, William, loan.....	\$1,500 00	.....
Cranefield, F., loan	350 00	\$150 00
Jenison, Caroline, loan	3,800 00	3,800 00
Dane County Title Co., bonds.....	10,000 00	10,000 00
Wisconsin Building Co., stock.....	2,500 00	2,500 00
Clarke, B. B., loan	8,000 00	8,000 00
Northern Hotel Co., bonds	5,000 00	5,000 00
Hassard, William, loan	1,000 00	1,000 00
Fitzgibbons, W. A.,	8,000 00	11,000 00
Osmundson, M. J., loan	6,000 00	6,000 00
Hudson, C. H., loan	4,000 00	4,000 00
Bram, Archie and Harvey, loan.....	10,000 00	10,000 00
Madison Land & Improvement Co., loan..	8,000 00	8,000 00
Comstock, G. C., loan	2,000 00	2,000 00
University Heights Co., loan.....	9,000 00	9,000 00
Nelson, Charles, loan	6,000 00	6,000 00
Owen, R. S., loan	3,000 00	3,000 00
Madison Realty Co., loan	4,000 00	4,000 00
Long Bell Lumber Co., and National Lumber & Creosoting Co., bonds.....	29,785 00	29,785 00
Moehlmann, Catherine, loan .....	.....	5,000 00
Keyes, William, loan.....	.....	1,000 00
	<u>\$121,935 00</u>	<u>\$129,235 00</u>

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.

	1911	1912
Interest on loans, investments, etc.....	\$4,688 63	\$6,442 00
University Trust Funds, transfers.....	3,262 50	3,050 00
Total book receipts (including transfers)	<u>\$7,951 13</u>	<u>\$9,492 00</u>

DISBURSEMENTS.

Fellowships, etc.	\$3,341 00	\$3,171 71
University Trust Funds, transfers.....	4,526 67	4,566 70
Total book disbursements (including transfers)	<u>\$7,867 67</u>	<u>\$7,738 41</u>

Normal School Fund.

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of un-sold acres of land is 120. The principal of this fund is \$1,957,953.86.

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

RECEIPTS.

	1911	1912
Loans	\$91,656 81	\$101,846 81
Bonds	15,350 00	34,350 00
Sale of land	200 00	105 00
Dues on certificates of sales.....	90 00	46 00
School district loans	29,123 07	28,383 09
	\$136,419 88	\$164,730 90

DISBURSEMENTS.

Loans	\$119,900 00	\$146,000 00
School district loans.....	11,000 00	.....
Bonds	4,000 00	14,000 00
	\$134,900 00	\$160,000 00

PRODUCTIVE FUND.

The amounts of productive Normal School Fund were as follows:

	1911	1912
Certificates of indebtedness	515,700 00	515,700 00
Total dues outstanding on certificates of sales	485 00	524 00
School district loans	257,459 79	230,076 70
Individual loans	1,150 00	1,150 00
Bonds of counties:		
Ashland	25,000 00	25,000 00
La Crosse	85,000 00	65,000 00
Bonds of cities:		
Berlin	11,000 00	10,000 00
Shawano	8,000 00	7,000 00
Stoughton	27,500 00	24,250 00
Ashland	22,000 00	22,000 00
Antigo	10,400 00	8,600 00
Hudson	20,000 00	20,000 00
La Crosse	10,000 00	10,000 00
Merrill	25,000 00	20,000 00
Mauston	10,000 00	10,000 00
New Lisbon	4,000 00	4,000 00
Durand .....	.....	14,000 00

Normal School Fund.

	1911	1912
Bonds of villages:		
Cameron	1,200 00	900 00
Clinton	4,500 00	3,500 00
Bonds of towns:		
Glenwood	1,000 00	.....
Loans to counties:		
Door	24,000 00	21,000 00
Chippewa	2,684 20	1,789 46
Washburn	24,000 00	20,250 00
Eau Claire	72,083 40	65,666 74
Grant	16,000 00	8,000 00
Waupaca	33,200 00	29,050 00
Shawano	4,000 00	3,000 00
Marinette	15,000 00	14,000 00
Dane	10,000 00	5,000 00
Richland	26,000 00	23,000 00
Vernon	12,000 00	8,000 00
Trempealeau	25,000 00	23,750 00
Loans to cities:		
Madison, B. of E.	6,000 00	23,000 00
Fond du Lac	5,000 00	4,000 00
Menomonie	50,000 00	45,000 00
Prairie du Chien	4,000 00	3,000 00
Light Horse Squadron (to be paid by city Milwaukee)	30,000 00	30,000 00
Portage	3,000 00	1,500 00
Crandon	3,000 00	2,000 00
Sturgeon Bay	40,000 00	36,000 00
Wausau	11,000 00	9,900 00
Barron	5,799 97	4,833 30
Colby	7,200 00	6,600 00
Black River Falls	20,000 00	18,500 00
Eau Claire, B. of E.	18,000 00	41,500 00
Grand Rapids, B. of E.	55,000 00	60,000 00
Madison	40,000 00	37,500 00
Marinette	8,000 00	7,000 00
Madison, B. of E.	30,000 00	25,000 00
Waupaca	9,000 00	8,000 00
Elroy	8,000 00	7,500 00
Cumberland	22,222 22	20,833 33
Mondovi	2,066 66	1,549 99
Stanley, B. of E.	16,000 00	14,000 00
New Richmond	6,000 00	6,000 00
Grand Rapids, B. of E.	10,000 00	.....
Waupaca, B. of E.	50,000 00	48,000 00
Mellen, B. of E.	20,600 00	20,600 00
Chetek	3,800 00	3,610 00
Merrill, B. of E. ....	.....	25,000 00
Algoma .....	.....	12,000 00
Columbus .....	.....	25,000 00

Normal School Fund.

	1911	1912
Loans to villages:		
Whitefish Bay	300 00	.....
Galesville	2,000 00	2,000 00
Thorp	6,000 00	5,500 00
Hazel Green	3,900 00	3,600 00
Wonewoc	9,500 00	7,666 67
Blanchardville	3,500 00	2,650 00
Birnamwood	6,000 00	5,500 00
La Farge	15,000 00	15,000 00
Alma Center	8,000 00	7,500 00
Argyle	3,440 00	3,440 00
Iola	1,257 13	942 84
Bloomer	12,000 00	11,000 00
Cashton	13,500 00	12,750 00
Sun Prairie .....	.....	9,000 00
Whitehall .....	.....	12,000 00
Belleville .....	.....	12,000 00
Loans to towns:		
Finley	400 00	300 00
Richmond and Wescott	1,250 00	1,000 00
Brule, B. S. D.	2,000 00	1,666 66
Iron River and Hughes.....	200 00	.....
Jacobs	2,000 00	1,000 00
Hiles	3,000 00	3,000 00
Arpin	8,000 00	8,000 00
Newbold	800 00	600 00
Wabeno, B. S. D.	9,500 00	7,250 00
Shell Lake and village Shell Lake....	7,500 00	7,000 00
Washington	5,000 00	4,500 00
Bayfield, B. S. D.	3,600 00	3,000 00
Three Lakes and Piehl	1,500 00	1,000 00
Navarino	1,050 00	900 00
Solon Springs, B. S. D.	2,100 00	1,800 00
Emerson	840 00	720 00
Marshall, B. S. D.	3,500 00	3,000 00
Monico, B. S. D.	2,800 00	2,450 00
Bayfield	12,000 00	11,000 00
Mondovi	3,655 56	3,133 34
Hixon	5,000 00	5,000 00
Bergen	2,400 00	3,900 00
Bergen	2,000 00	.....
Loomis, B. S. D.	4,000 00	3,600 00
Remington .....	.....	2,500 00
Elcho, B. S. D. ....	.....	2,500 00
	<u>\$1,955,543 93</u>	<u>\$1,951,003 03</u>

Normal School Fund Income.

NORMAL SCHOOL FUND INCOME.

This fund is derived from interest on land certificates and loans, receipts from normal schools, etc., and an annual tax levy, authorized by chapter 170, laws 1899, as amended by chapter 370, laws 1901, chapter 135, laws 1903, chapter 319, laws 1909, and chapter 631, laws 1911. Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1911	1912
Tax, chapter 319, laws 1909.....	\$340,000 00	.....
Interest on loans	30,721 34	31,343 76
Interest on bonds	10,865 75	10,443 35
Interest on school district loans and land certificates	9,977 68	9,079 82
Interest on bank deposits	3,531 09	4,069 47
Normal schools, fees, etc.	57,414 75	62,389 95
General Fund, institutes, chap. 371, laws 1901	7,000 00	4,310 04
General Fund, Milwaukee normal, chap. 320, laws 1909	39,300 00	700 00
General Fund, Oshkosh normal, chap. 320, laws 1909	11,000 00	1,000 00
General Fund, Stevens Point normal, chap. 320, laws 1909	14,500 00	2,300 00
General Fund, Superior normal, chap. 320, laws 1909	59,000 00	.....
General Fund, Whitewater normal, chap. 320, laws 1909	47,000 00	.....
General Fund, current expenses, chap. 455, laws 1909	3,000 00	.....
General Fund, interest on certificates of indebtedness	36,099 00	36,099 00
General Fund, buildings, etc., sec. 9, chap. 631, laws 1911 .....	.....	89,191 18
General Fund, part of tax remission 1911, sec. 1069—a, W. S. 1898.....	.....	300,000 00
	<hr/>	<hr/>
Total book receipts (including transfers)	\$669,409 61	\$550,926 57

DISBURSEMENTS.

Normal schools, summer schools and institutes	\$582,505 43	\$682,295 63
Interest refunded	3 24	.....
	<hr/>	<hr/>
*Total book disbursements (including refund)	\$582,508 67	\$682,295 63
	<hr/> <hr/>	<hr/> <hr/>

* For statement of net disbursements see pp. 27, 28.

Forest Reserve and Forestry Investment Funds.

FOREST RESERVE FUND.

Chapter 638, Laws 1911.

RECEIPTS.

	1911	1912
Sale of lands, etc.	117,872 01	59,598 41
Dues on certificates of sales.....	.....	1,297 00
Interest on bank deposits	1,390 33	1,308 29
Miscellaneous .....	.....	225 48
	<u>\$119,262 34</u>	<u>\$62,429 18</u>

DISBURSEMENTS.

Board of Forestry	103,543 43	69,534 36
Refunds	160 00	191 93
	<u>103,703 43</u>	<u>69,726 29</u>
*Total book disbursements (including refunds)	<u>103,703 43</u>	<u>69,726 29</u>

FORESTRY INVESTMENT FUND.

Chap. 639, Laws 1911.

RECEIPTS.

	1911	1912
General Fund, chap. 639, laws 1911.....	<u>\$48,172 96</u>

DISBURSEMENTS.

Board of Forestry	<u>\$48,172 96</u>
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* For statement of net disbursements see pp. 27, 28.

Delinquent Tax and Drainage 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 counties in which the lands are situated. The receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.		
	1911	1912
Taxes on state lands	\$170 52	\$62 67
	<hr/>	<hr/>
DISBURSEMENTS.		
Apportionment to counties.....	\$164 31	\$170 52
	<hr/> <hr/>	<hr/> <hr/>

DRAINAGE FUND.

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

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

RECEIPTS.		
	1911	1912
Interest on land certificates.....	\$19 88	\$23 31
General Fund, chap. 13, special session 1912 .....	.....	50,000 00
	<hr/>	<hr/>
Total book receipts, (including transfer)	19 88	50,023 31
	<hr/> <hr/>	<hr/> <hr/>
DISBURSEMENTS.		
Portage Levee Commission .....	.....	\$80 00
Black River Falls Relief Committee ....	.....	38,605 35
	<hr/> <hr/>	<hr/> <hr/>
		\$38,685 35
	<hr/> <hr/>	<hr/> <hr/>

Miscellaneous Funds.

PORTAGE LEVEE FUND.

Chap. 340, Laws 1905.

DISBURSEMENTS.

	1911	1912
Portage Levee Commission.....	\$371 58
	<u>=====</u>	<u>=====</u>

OIL INSPECTION FUND.

Chapter 363, Laws 1909.

RECEIPTS.

	1911	1912
Fee collected	\$67,620 23	\$76,450 63
	<u>=====</u>	<u>=====</u>

DISBURSEMENTS.

Oil inspection department.....	\$46,493 58	\$51,459 06
Reversion to general fund	21,126 65	24,991 57
	<u>=====</u>	<u>=====</u>
*Total book disbursements (including transfers)	\$67,620 23	\$76,450 63
	<u>=====</u>	<u>=====</u>

STATE FIRE MARSHAL FUND.

Chapter 228, Laws 1907, as amended by Chapter 390, Laws 1909.

RECEIPTS.

	1911	1912
From insurance companies	\$29,415 07	\$29,460 97
	<u>=====</u>	<u>=====</u>

DISBURSEMENTS.

State Fire Marshal's department.....	\$27,746 43	\$30,410 18
	<u>=====</u>	<u>=====</u>

* For statement of net disbursements see pp. 27, 28.

Miscellaneous Funds.

STATE INSURANCE FUND.

Chapter 68, Laws 1903, as amended by Chapter 113, Laws 1909.

RECEIPTS.

	1911	1912
Premiums	\$26,679 00	.....

DISBURSEMENTS.

Losses	\$2,628 12	\$1,197 66
Expenses .....	.....	22 05
	<u>\$2,628 12</u>	<u>\$1,219 71</u>

HUNTING LICENSE FUND.

Chap. 525, Laws 1909.

RECEIPTS.

	1911	1912
From counties, nonresident licenses, etc.	\$143,805 54	\$177 10

DISBURSEMENTS.

Fish and game department	\$109,488 51	\$1,173 93
General Fund, transfer of balance, chap. 527, laws 1911 .....	.....	123,255 62
*Total book disbursements (includ- ing transfer)	<u>\$109,488 51</u>	<u>\$124,429 55</u>

* For statement of net disbursements see pp. 27, 28.

Miscellaneous Funds.

TEACHERS' INSURANCE AND RETIREMENT FUND.

Chap. 323, Laws 1911.

RECEIPTS.

	1911	1912
School Fund Income, chap. 323, laws 1911	65,716 50

DISBURSEMENTS.

Board of Trustees of the Teachers' Insurance and Retirement Fund	\$2,630 24
--	-------	------------

STATE HIGHWAY FUND.

Chap. 337, Laws 1911.

RECEIPTS.

	1911	1912
Tax	\$350,000 00

DISBURSEMENTS.

State Highway Commission.....	.....	1,913 57
Aid to counties .....	.....	48,051 83
	.....	\$49,965 40

WISCONSIN GRAIN AND WAREHOUSE COMMISSION FUND.

Chap. 548, Laws 1911.

RECEIPTS.

	1911	1912
General Fund, chap. 548, laws 1911.....	\$5,742 47
Fees	36,590 90
Total book receipts (including transfer)	\$42,333 37

DISBURSEMENTS.

Wisconsin Grain and Warehouse Commission	38,614 80
--	-------	-----------

Miscellaneous Funds.

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

	1911	1912
Balance June 30, 1911	\$9,548 10	.....
Balance June 30, 1912 .....	.....	\$9,548 10
	=====	=====

WISCONSIN RAILROAD FARM MORTGAGE LAND COMPANY FUND.

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

DISBURSEMENTS.

	1911	1912
General Fund, transfer of balance, chap. 37, laws 1911	\$4,415 67	.....
	=====	=====

ALLOTMENT FUND.

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

DISBURSEMENTS.

	1911	1912
General Fund, transfer of balance, chap. 37, laws 1911.....	\$956 54	.....
	=====	=====

Miscellaneous Funds.

INDEMNITY SWAMP LAND FUND.

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

	1911	1912
Balance June 30, 1911.....	\$1,400 74	.....
Balance June 30, 1912 .....	.....	\$1,400 74
	=====	=====

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

Chapter 352, Laws of 1883.

DISBURSEMENTS.

	1911	1912
General Fund, transfer of balance, chap. 37, laws 1911.....	\$284 45	.....
	=====	=====

REDEMPTION FUND.

This fund consists of moneys received for the redemptions of school, university, and agricultural college lands, sold for the nonpayment of interest and taxes, which have been redeemed as provided by section 228, Wisconsin statutes.

DISBURSEMENTS.

	1911	1912
General Fund, transfer of balance, chap. 37, laws 1911	151 92	.....
	=====	=====

DEPOSIT FUND.

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

DISBURSEMENTS.

	1911	1912
General Fund, transfer of balance, chap. 37, laws 1911	\$10,313 83	.....
	=====	=====

Statement of Net Disbursements.

STATEMENT OF NET DISBURSEMENTS.

The detailed fund statements appearing in Appendix A of this report of necessity show the total of all warrants drawn by the Secretary of State on the several funds from which state disbursements are made. In consequence, four classes of items are included which must be deducted in determining the net amount of disbursements—(1) transfers, (2) paper transfers, (3) agency transactions, and (4) refunds.

1. *Transfers.* Transfers are occasioned by appropriations being made from one fund to another, thus appearing twice as disbursements. For example, large amounts are appropriated biennially from the General Fund for University purposes; and as the bills of that institution are paid from the University Fund Income, transfers must first be made from the General Fund to the University Fund Income, and the money finally disbursed from the latter fund. In one instance, transfers must be deducted twice in order to show the true disbursements. The statute authorizes the Secretary of State, with the consent of the Governor, to transfer temporarily from the General Fund to the University Fund Income sums not exceeding \$150,000, to be returned to the General Fund when the tax levied for University purposes is collected. It will be seen that when this transfer is made from the General Fund to the University Fund Income, it appears as a disbursement; when the money is expended by the University it also appears as a disbursement; and when the University returns the borrowed money, it appears for a third time as a disbursement; therefore it is necessary to eliminate the amount twice.

2. *Paper transfers.* In the case of departments and institutions that are maintained by limited appropriations, it is necessary to charge accounts with paper and waste used in printing, in addition to the bill of the State Printer. As this paper has already been paid for by the state, it becomes necessary to transfer the amount of each paper bill from the appropriation set apart for the maintenance of the department or institution to the credit of the General Fund. It is, of course, necessary to deduct the amount so transferred.

3. *Agency transactions.* In three instances the state, acting solely as agent, is now collecting money and returning it almost immediately. These are known as agency transactions. The amount collected from counties as a special charge for the care of their own chronic insane is returned to the county institutions together with additional moneys; 85% of the street railway tax collected is at once returned to the localities through which the lines run; and fire department dues are distributed in full to localities upon the certification of the Commissioner of Insurance. Not one of these items is a state disbursement.

The item of refunds needs no explanation.

The following statements show that the net disbursements of the state for the fiscal year 1911 amounted to \$9,698,340.01, and to \$10,664,538.52 in 1912:

Statement of Net Disbursements.

Fund Statement Showing Net Disbursements of State for the Fiscal Year 1911.

	Total Book Disbursements.	Transfers.	Paper Transfers.	Agency Transactions.	Refunds.	Net Disbursements.
General Fund.....	\$6,423,112 33	\$1,105,394 91	\$529 24	\$487,919 51	\$12,241 45	\$4,817,027 22
*School Fund Income.....	2,118,357 97				119 34	2,118,238 63
University Fund Income.....	2,025,369 93	126,000 00	5,806 91		2 70	1,893,560 32
Agricultural College Fund Income....	13,251 46	13,251 46				
Normal School Fund Income.....	582,508 67		212 71		3 24	582,292 72
Forest Reserve Fund.....	103,703 43				160 00	103,543 43
Hunting License Fund.....	109,488 51					109,488 51
Oil Inspection Fund.....	67,620 23	21,126 65	49 66			46,443 92
State Fire Marshal Fund.....	27,746 43		1 17			27,745 26
Total.....	\$11,471,158 96	\$1,265,773 02	\$6,599 69	\$487,919 51	\$12,526 73	\$9,698,340 01

* Item 2, School Fund Income, of \$2,118,238.63, and other items of disbursement, are moneys collected by the state and distributed under the law to the several localities, there to be expended for local purposes. The state merely performs the service of a clearing house or collection bureau. While such items are disbursements from the State Treasury, they are in no sense expenditures for state purposes.

Fund Statement Showing Net Disbursements of State for the Fiscal Year 1912.

	Total Book Disbursements.	Transfers.	Paper Transfers.	Agency Transactions.	Refunds.	Net Disbursements.
General Fund.....	\$7,537,232 98	\$1,454,898 06	\$1,193 96	\$660,427 06	\$34,714 06	\$5,385,999 84
*School Fund Income	2,260,874 76	65,716 50	.....	.....	114 41	2,195,043 85
University Fund Income.....	2,327,127 56	250,000 00	6,327 90	.....	.....	2,070,799 66
Agricultural College Fund Income..	12,732 63	12,717 94	.....	.....	14 69	.....
Normal School Fund Income.....	682,295 63	.....	199 54	.....	.....	682,096 09
Forest Reserve Fund	69,726 29	.....	.....	.....	191 93	69,534 36
Forestry Investment Fund.....	48,172 96	.....	.....	.....	.....	48,172 96
Hunting License Fund.....	124,429 55	123,255 62	.....	.....	.....	1,173 93
Oil Inspection Fund.....	76,450 63	24,991 57	214 96	.....	.....	51,244 10
State Fire Marshal Fund.....	30,410 18	.....	38 49	.....	.....	30,371 69
Portage Levee Fund.....	371 58	.....	.....	.....	.....	371 58
Drainage Fund.....	38,685 35	.....	.....	.....	.....	38,685 35
Teachers' Insurance and Retirement Fund	2,630 24	.....	.....	.....	.....	2,630 24
State Highway Fund.....	49,965 40	.....	.....	.....	.....	49,965 40
Grain and Warehouse Commission Fund.....	38,614 80	.....	165 33	.....	.....	38,449 47
	\$13,299,720 54	\$1,931,579 69	\$8,140 18	\$660,427 06	\$35,035 09	\$10,664,538 52

* Item 2, School Fund Income, of \$2,195,043.85, and other items of disbursement, are moneys collected by the state and distributed under the law to the several localities, there to be expended for local purposes. The state merely performs the service of a clearing house or collection bureau. While such items are disbursements from the State Treasury, they are in no sense expenditures for state purposes.

Statement of Net Disbursements.

State Debt and Details of Report.

The Delinquent Tax Fund is not included in the foregoing statement of net disbursements, for the reason that it is purely an agency fund. Delinquent taxes are collected by the state and returned intact to the counties. The University Trust Funds Income also is not included for the reason that the state has no practical control over its disbursements. The money must be disbursed in the manner stipulated by the donors upon the certification of the Board of University Regents.

The School, University, Agricultural College, Normal School, and University Trust funds are all invested and cannot be disbursed.

The balances in the Allotment, Calumet and Manitowoc Counties Indemnity, Deposit, Redemption, and Wisconsin Railroad Farm Mortgage Land Company funds, were merely transferred to the General Fund under chapter 37, laws of 1911, which makes properly established claims against any of these funds payable from the General Fund.

STATE DEBT.

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

Distribution of the debt on June 30, 1912, 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

Details of Report.

DETAILS OF REPORT.

Appendix A.

Detailed statements of the receipts and disbursements of the several funds for the fiscal years 1911 and 1912.

Appendix B.

Valuation of the taxable property of the several counties of the state, as determined by the Tax Commission, for the years 1910 and 1911, and the apportionment of state tax and special charges for said years.

General Fund Receipts, 1911.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

 For the Fiscal Year Ending June 30, 1911

GENERAL FUND RECEIPTS.

Counties.	Special Charges.	Tax.*	Suit Tax.
Adams	\$2,160 09	\$2,403 68	\$20 00
Ashland	7,128 99	5,519 39	145 00
Barron	7,972 30	7,191 75	74 00
Bayfield	5,843 63	5,226 52	127 00
Brown	6,838 62	18,263 44	242 00
Buffalo	4,414 79	6,051 03	.....
Burnett	2,135 05	1,943 93	38 00
Calumet	2,982 16	8,387 35	20 00
Chippewa	4,089 77	9,641 51	81 00
Clark	6,481 52	9,545 97	97 00
Columbia	2,955 25	14,830 81	94 00
Crawford	5,836 99	4,515 02	42 00
Dane	8,989 27	41,812 92	261 00
Dodge	4,543 12	24,782 67	67 00
Door	5,092 67	5,308 65	34 00
Douglas	5,359 01	15,507 89	134 00
Dunn	2,660 96	7,632 50	30 00
Eau Claire	4,115 81	9,524 68	85 00
Florence	838 42	1,254 14	22 00
Fond du Lac	5,743 69	23,835 58	75 00
Forest	906 61	3,387 74	61 00
Grant	4,674 59	17,816 85	116 00
Green	2,565 10	13,887 46	49 00

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

General Fund Receipts, 1911.

Counties.	Special Charges.	Tax.*	Suit Tax.
Green Lake	3,052 73	7,199 94	28 00
Iowa	1,461 92	12,447 93	125 00
Iron	4,273 43	2,265 56	19 00
Jackson	6,346 99	5,317 22	61 00
Jefferson	3,783 67	17,646 19	31 00
Juneau	7,167 09	5,870 32	98 00
Kenosha	7,785 69	13,687 94	85 00
Kewaunee	3,795 35	6,355 30	18 00
La Crosse	4,934 32	13,895 70	183 00
Lafayette	5,032 74	12,891 35	31 00
Langlade	4,695 02	5,616 80	103 00
Lincoln	6,253 19	5,989 68	52 00
Manitowoc	5,432 35	18,303 09	77 00
Marathon	4,086 64	16,015 74	207 00
Marinette	5,135 58	9,102 86	168 00
Marquette	2,902 13	3,672 76	24 00
Milwaukee	28,085 44	177,832 07	1,955 00
Monroe	3,881 80	8,959 21	85 00
Oconto	8,384 83	7,244 10	111 00
Oneida	3,445 42	4,112 05	65 00
Outagamie	4,383 27	18,698 52	54 00
Ozaukee	5,269 13	7,449 56	36 00
Pepin	2,246 53	2,188 21	12 00
Pierce	5,278 31	7,075 27	58 00
Polk	6,333 98	6,596 47	88 00
Portage	12,124 70	7,443 26	109 00
Price	3,946 84	3,863 56	152 00
Racine	4,983 12	22,798 98	86 00
Richland	1,401 71	7,004 40	98 00
Rock	5,078 37	26,233 64	164 00
Rusk	3,213 36	3,515 49	153 00
St. Croix	3,342 80	9,200 50	74 00
Sauk	3,355 13	13,882 69	141 00
Sawyer	1,201 79	2,999 73	21 00
Shawano	7,513 78	8,794 68	94 00
Sheboygan	6,541 24	20,983 78	104 00
Taylor	5,116 60	4,359 45	69 00
Trempealeau	2,262 40	7,793 08	33 00
Vernon	3,891 26	9,385 15	99 00
Vilas	1,488 25	3,043 92	22 00
Walworth	3,724 48	17,455 63	76 00
Washburn	1,979 75	2,194 81	58 00
Washington	2,460 07	11,382 67	40 00
Waukesha	3,451 59	17,372 64	115 00
Waupaca	3,898 17	10,213 02	109 00
Waushara	3,537 93	5,888 42	27 00
Winnebago	8,948 38	22,961 39	225 00
Wood	7,542 49	9,093 79	142 00
	<hr/>	<hr/>	<hr/>
	\$348,780 17	\$902,570 00	\$7,902 00

General Fund Receipts, 1911.

INHERITANCE TAX.

Adams	\$125 19	Marathon	22 77
Barron	95 60	Marinette	1,429 77
Bayfield	22 35	Marquette	216 78
Brown	1,245 16	Milwaukee	150,159 96
Buffalo	70 70	Monroe	224 01
Burnett	61 90	Oneida	110 44
Calumet	822 15	Outagamie	30,489 22
Chippewa	7,914 32	Ozaukee	182 94
Clark	852 67	Pierce	1,084 69
Columbia	4,103 97	Polk	340 32
Crawford	342 23	Portage	200 26
Dane	60,478 33	Racine	3,389 67
Dodge	8,209 83	Richland	359 10
Door	4 72	Rock	10,539 53
Douglas	4,129 71	St. Croix	770 75
Dunn	512 64	Sauk	2,666 77
Eau Claire	10,423 02	Shawano	457 65
Fond du Lac.....	6,784 55	Sheboygan	920 94
Grant	4,403 03	Taylor	151 56
Green	2,251 02	Trempealeau	1,073 15
Green Lake	338 95	Vernon	171 96
Iowa	2,492 92	Walworth	6,478 42
Jackson	171 70	Washington	842 59
Jefferson	3,289 65	Waukesha	6,884 49
Juneau	175 94	Waupaca	969 64
Kenosha	124,738 93	Winnebago	33,286 21
Kewaunee	159 41	Wood	299 47
La Crosse	14,107 23	Deceased nonresi-	
Lafayette	1,092 46	dents	333,095 82
Langlade	613 17		
Lincoln	338 83		
Manitowoc	769 55		
			\$848,033 78

RAILROAD COMPANIES.

Abbotsford & Northeastern.....	\$647 03
Ahnapee & Western	2,747 66
Ashland, Odanah & Marengo.....	1,205 31
Big Falls	314 03
Bayfield Transfer	302 81
Chicago, Burlington & Quincy.....	182,221 51
Chicago, Milwaukee & St. Paul.....	1,001,023 14
Chicago, St. Paul, Minneapolis & Omaha.....	319,369 41
Chicago & Milwaukee Electric.....	16,262 03
Chicago & Northwestern.....	1,043,057 29
Chippewa Valley & Northern.....	375 74
Chippewa Valley & Northern, interest.....	15
Chicago, Harvard & Geneva Lake.....	302 85
Cazenovia & Sauk City	67 08
Chippewa River & Northern.....	134 16
Chicago & Lake Superior.....	27 95
Chicago & Lake Superior, interest.....	23
Drummond & Southwestern	785 15

General Fund Receipts, 1911.

Duluth, South Shore & Atlantic.....	14,020	58
Dunbar & Wausaukee	869	18
Elgin, Joliet & Eastern.....	5,439	82
Fairchild & North-Eastern	1,289	89
Green Bay & Western.....	25,236	11
Grand Trunk	2,391	31
Great Northern	86,925	73
Grand Trunk Milwaukee Car Ferry Co.....	2,431	58
Hillsboro & Northeastern	196	27
Hazelhurst & Southeastern	384	37
Iola & Northern	145	34
Illinois Central	11,179	68
Kewaunee, Green Bay & Western.....	5,551	59
Lake Superior Terminal & Transfer.....	4,374	05
La Crosse & Southeastern.....	3,813	59
Lincoln & Oneida County.....	224	32
Laona & Northern	447	19
Mineral Point & Northern.....	3,420	82
Marinette, Tomahawk & Western.....	784	97
Minneapolis, St. Paul & Sault Ste. Marie.....	126,749	69
Mattoon	784	97
Minneapolis, St. Paul & Ashland.....	81	34
Minneapolis, St. Paul & Ashland, interest.....		78
Milwaukee, Sparta & Northwestern.....	8,384	76
Minneapolis, St. Paul & Sault Ste. Marie, lessee of Wisconsin Central	172,723	14
Marathon County	436	01
Northwestern Coal	981	35
Northern Pacific	32,524	06
Oshkosh Transportation Co.....	925	27
Roddis Lumber & Veneer Co.....	269	11
Robbins	644	67
Superior & Southeastern	756	65
Stanley, Merrill & Phillips.....	2,438	94
Tomahawk & Eastern	645	03
Winona Bridge	1,962	69
Wisconsin Central	163,171	91
Wisconsin & Northern	5,692	08
Whitcomb & Morris	114	96
Wisconsin Northwestern	728	70
Wisconsin, Ruby & Southern.....	100	95
Waupaca-Green Bay	448	65
Wisconsin & Michigan	4,486	59
Wisconsin & Michigan, interest.....	215	54
	\$3,263,220	82

FREIGHT LINE COMPANIES.

American Refrigerator Transit Co.....	\$20	65
Armour Car Lines.....	314	28
Cold Blast Transportation Co.....	6	91
Cudahy Packing Co.....	39	45
Cudahy Milwaukee Refrigerator Line.....	225	35
Chicago, New York & Boston Refrigerator Co.....	24	51
Doud Stock Car Co.....	5	83

General Fund Receipts, 1911.

Live Poultry Transportation Co.....	2 16
Libby, McNeill & Libby.....	8 51
Menasha Wooden Ware Co.....	80 94
Milwaukee Refrigerator Transit Co.....	41 68
Merchants Despatch Transportation Co.....	598 35
Morris & Co.....	44 68
Mather Stock Car Co.....	10 42
National Car Line Co.....	78 64
National Car Co.....	2 25
St. Louis Refrigerator Car Co.....	5 63
Shippers Refrigerator Car Co.....	1 22
Swift Refrigerator Transportation Co.....	182 23
Streets Western Stable Car Line.....	192 22
Union Tank Line Co.....	2,250 65
Union Refrigerator Transit Co.....	136 57
Western Heater Dispatch.....	32 94
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	\$4,306 07

EXPRESS COMPANIES.

Western Express Co.....	\$393 86
Wells Fargo & Co.....	3,488 50
Adams Express Co.....	618 93
American Express Co.....	5,829 18
Northern Express Co.....	472 64
United States Express Co.....	317 90
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	\$11,121 01

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Co.....	\$5,883 19
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STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Ashland Light, Power & Street Ry. Co.....	\$1,519 19
Ashland Light, Power & Street Ry. Co., interest.....	7 49
Bay Shore Street Ry. Co.....	225 06
Beloit Traction Co.....	956 53
Chicago & Milwaukee Electric Ry. Co.....	2,025 58
Chippewa Valley Ry., Light & Power Co.....	9,565 25
Duluth Street Ry. Co.....	8,946 32
Eastern Wisconsin Ry. & Light Co.....	7,877 26
Green Bay Traction Co.....	7,933 53
Janesville Street Ry. Co.....	416 37
Kenosha Electric Ry. Co.....	2,250 65
La Crosse & Onalaska Street Ry. Co.....	225 06
La Crosse City Ry. Co.....	5,176 49
Manitowoc & Northern Traction Co.....	1,406 65
Menomonie & Marinette Light & Traction Co.....	2,588 24
Merrill Ry. & Lighting Co.....	1,237 87
Milwaukee & Fox River Valley Ry. Co.....	675 19
Milwaukee & Fox River Valley Ry. Co., interest.....	3 61
Milwaukee Electric Ry. & Light Co.....	261,637 73

General Fund Receipts, 1911.

Milwaukee Light, Heat & Traction Co.....	70,895 38
Milwaukee Northern Ry. Co.....	18,567 84
Rockford & Interurban Railway Co.....	3,375 97
Sheboygan Light, Power & Railway Co.....	7,764 73
Southern Wisconsin Railway Co.....	8,664 99
Twin City General Electric Co.....	503 40
Waupaca Electric Light & Railway Co.....	967 78
Wausau Street Railroad Co.....	4,501 29
Wisconsin Electric Railway Co.....	7,314 61
Wisconsin Traction, Light, Heat & Power Co.....	11,703 37
Rock County for 1903-4-5-6 and 7	159 75
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	\$449,096 18

TELEGRAPH COMPANIES.

Chicago, Milwaukee & Lake Superior Telegraph Co....	\$5,285 63
Western Union Telegraph Co.....	18,446 48
North American Telegraph Co.....	2,012 35
Chicago & Milwaukee Telegraph Co.....	178 87
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	\$21,923 36

BOOM AND IMPROVEMENT COMPANIES.

Wolf River Boom Co.....	\$25 12
Nine Mile Creek Improvement Co.....	24
Iron River Boom & Improvement Co.....	1 78
Tomahawk River Improvement Co.....	23 28
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	\$50 42

PLANK ROAD COMPANIES.

Milwaukee & Cedarburg Plank Road Co.....	\$50 57
Sheboygan & Fond du Lac Plank Road Co.....	23 26
Lake Avenue Co.....	120 01
	<hr/>
	\$193 84

INSURANCE COMPANIES.

Fire:

Adirondack Insurance Co.....	\$233 58
Aetna Insurance Co.....	1,931 18
Agricultural Insurance Co.....	652 52
American Live Stock Insurance Co.....	76 43
Allemannia Fire Insurance Co.....	479 95
American Central Insurance Co.....	2,037 75
American Druggist Fire Insurance Co.....	27 85
American Insurance Co.....	2,675 74
American National Insurance Co.....	210 62
Aachen & Munich Fire Insurance Co.....	764 18
Atlas Insurance Co.....	1,001 81
Ben Franklin Insurance Co.....	143 90

General Fund Receipts, 1911.

Boston Insurance Co.....	1,037 15
Buffalo Commercial Insurance Co.....	94 46
Buffalo German Insurance Co.....	337 49
British America Insurance Co.....	491 36
British & Foreign Marine Insurance Co.....	54 15
Concordia Fire Insurance Co.....	2,738 60
California Insurance Co.....	435 14
Calumet Insurance Co.....	367 84
Camden Fire Insurance Co.....	421 84
Capital Fire Insurance Co.....	307 87
Central National Fire Insurance Co.....	283 02
City of New York Insurance Co.....	577 03
Citizens Insurance Co. of Missouri.....	910 22
Colonial Insurance Co.....	16 25
Columbia Insurance Co.....	114 17
Commerce Insurance Co.....	183 09
Commercial Union Fire Insurance Co.....	342 39
Commonwealth Insurance Co.....	482 34
Connecticut Fire Insurance Co.....	1,795 85
Consolidated Fire & Marine Insurance Co.....	230 75
Continental Insurance Co.....	2,498 19
Cooper Insurance Co.....	273 70
County Fire Insurance Co. of Philadelphia.....	327 12
Central Manufacturers' Mutual Insurance Co.....	280 48
Caledonian Insurance Co.....	319 48
Commercial Union Assurance Co. (Ltd.).....	2,595 56
Delaware Insurance Co. of Philadelphia.....	647 09
Detroit Fire & Marine Insurance Co.....	578 75
Dixie Fire Insurance Co. of Greensboro.....	142 73
Dubuque Fire & Marine Insurance Co.....	646 43
Equitable Fire & Marine Insurance Co.....	736 66
Federal Insurance Co.....	184 24
Federal Union Insurance Co.....	125 55
Fidelity-Phenix Fire Insurance Co.....	5,651 79
Fire Association of Philadelphia.....	2,564 84
Fireman's Fund Insurance Co.....	3,315 81
Firemen's Insurance Co.....	834 58
Franklin Fire Insurance Co.....	423 46
Farmers' Fire Insurance Co.....	333 46
Fitchburg Mutual Fire Insurance Co.....	19 89
Germantown Farmers' Mutual Insurance Co.....	394 48
German Alliance Insurance Co.....	1,171 74
German American Insurance Co.....	2,475 71
German Fire Insurance Co., Indianapolis.....	536 65
German Fire Insurance Co., Peoria.....	290 35
German Fire Insurance Co., Pittsburgh.....	215 12
German Fire Insurance Co., Wheeling.....	97 47
Germania Fire Insurance Co.....	2,133 61
Georgia Home Insurance Co. of Columbus.....	359 01
Girard Fire & Marine Insurance Co.....	458 83
Glens Falls Insurance Co.....	547 07
Globe & Rutgers Fire Insurance Co.....	959 38
Granite State Fire Insurance Co.....	305 71
General Fire Assurance Co.....	44 32
General Marine Insurance Co.....	13 37
Herman Farmers' Mutual Insurance Co.....	543 82

General Fund Receipts, 1911.

Hanover Fire Insurance Co.....	1,762 56
Hartford Fire Insurance Co.....	7,839 84
Hawkeye & Des Moines Fire Insurance Co.....	435 76
Home Insurance Co.....	4,518 63
Humbolt Fire Insurance Co.....	172 19
Hamburg Bremen Fire Insurance Co.....	855 89
Imperial Fire Insurance Co.....	81 05
Indiana & Ohio Live Stock Insurance Co.....	14 40
Insurance Co. of North America.....	3,632 97
Insurance Co. of the State of Illinois.....	1,073 23
Insurance Co. of the State of Pennsylvania.....	340 74
Indiana Lumbermen's Mutual Insurance Co.....	97 06
Indiana Millers' Mutual Fire Insurance Co.....	113 69
Indemnity Mutual Marine Assurance Co.....	128 63
Jefferson Fire Insurance Co.....	309 35
Liverpool & London & Globe Insurance Co.....	213 92
Louisville Insurance Co.....	109 59
Lumbermen's Insurance Co.....	339 66
Lumber Insurance Co.....	255 15
Lumber Mutual Fire Insurance Co.....	206 27
Lumbermen's Mutual Insurance Co.....	193 16
Law Union & Rock Insurance Co.....	138 64
Liverpool & London & Globe Insurance Co.....	3,104 72
London Assurance Corporation.....	722 44
London & Lancashire Fire Insurance Co.....	1,734 94
Milwaukee Fire Insurance Co.....	1,123 37
Milwaukee German Fire Insurance Co.....	573 56
Milwaukee Mechanics Insurance Co.....	3,470 24
Massachusetts Fire & Marine Insurance Co.....	35 62
Mechanics & Traders' Insurance Co.....	380 60
Mechanics' Insurance Co.....	351 50
Mercantile Fire & Marine Insurance Co.....	399 33
Michigan Commercial Insurance Co.....	1,633 61
Maryland Motor Car Insurance Co.....	7 09
Michigan Fire & Marine Insurance Co.....	538 79
Monongahela Insurance Co.....	218 87
Michigan Millers' Mutual Fire Insurance Co.....	161 72
Millers' Mutual Fire Insurance Association.....	102 14
Millers' National Insurance Co.....	589 23
Mill Owners' Mutual Fire Insurance Co.....	95 94
Mannheim Insurance Co.....	178 04
Marine Insurance Co.....	72 28
Northwestern National Insurance Co.....	3,371 63
Nassau Fire Insurance Co.....	181 49
National Brewers' Insurance Co.....	86 64
National Insurance Co.....	408 30
National Fire Insurance Co.....	2,779 35
National Lumber Insurance Co.....	263 28
National Union Fire Insurance Co.....	1,391 53
New Brunswick Fire Insurance Co.....	100 09
Newark Fire Insurance Co.....	382 92
New Hampshire Fire Insurance Co.....	1,063 63
Niagara Fire Insurance Co.....	1,579 71
North British & Mercantile Insurance Co.....	190 87
North River Insurance Co.....	665 27
Northern Insurance Co.....	449 96

General Fund Receipts, 1911.

Northwestern Fire & Marine Insurance Co.....	288 39
North British & Mercantile Insurance Co., London....	2,406 29
Northern Assurance Co.....	1,564 63
Norwich Union Fire Insurance Co.....	985 78
Old Colony Insurance Co.....	404 85
Orient Insurance Co.....	1,175 28
Pelican Assurance Co.....	123 77
Pennsylvania Fire Insurance Co.....	1,822 33
People's National Fire Insurance Co.....	537 12
Phoenix Insurance Co.....	3,289 68
Pittsburgh Insurance Co.....	122 71
Providence-Washington Insurance Co.....	1,558 02
Pennsylvania Lumbermen's Mutual Fire Insurance Co.	150 44
Palatine Insurance Co. (Ltd.).....	1,041 77
Phoenix Assurance Co.....	1,021 46
Prussian National Insurance Co.....	1,215 31
Queen Insurance Co. of America.....	2,233 41
Queen City Fire Insurance Co.....	27 89
Reliance Insurance Co.....	579 23
Rochester German Insurance Co.....	1,152 88
Rhode Island Insurance Co.....	211 47
Royal Exchange Assurance Co.....	636 95
Royal Insurance Co. (Ltd.).....	3,413 61
Standard Fire Insurance Co.....	44 56
Security Fire Insurance Co.....	134 27
Security Insurance Co.....	1,434 84
St. Louis Fire Insurance Co.....	106 69
St. Paul Fire & Marine Insurance Co.....	2,181 79
Spring Garden Insurance Co.....	2,024 51
Springfield Fire & Marine Insurance Co.....	2,179 65
Scottish Union & National Insurance Co.....	1,134 92
State Fire Insurance Co. (Ltd.).....	97 54
Sun Insurance Office.....	1,563 07
Svea Fire & Life Insurance Co. (Ltd.).....	422 99
Teutonia Insurance Co.....	360 27
Texas National Fire Insurance Co.....	107 81
Toledo Fire & Marine Insurance Co.....	89 10
United American Fire Insurance Co.....	790 58
Union Insurance Co.....	274 99
United States "Lloyds" Marine Insurance Underwriters	579 14
Union Fire Insurance Co.....	1 98
Union Marine Insurance Co. (Ltd.).....	204 04
Westchester Fire Insurance Co.....	1,325 12
Western Insurance Co.....	152 96
Western Reserve Insurance Co.....	292 09
Williamsburgh City Fire Insurance Co.....	1,285 97
Winona Fire Insurance Co.....	5 78
Western Assurance Co.....	1,077 72

 \$149,579 70

Life:

Central Life Assurance Society.....	\$3,065 61
Des Moines Life Insurance Co.....	1,392 45
Great Northern Life Insurance Co.....	1,278 30
Guardian Life Insurance Co.....	217 32

General Fund Receipts, 1911.

Metropolitan Life Insurance Co.....	8,915 90
New England Mutual Life Insurance Co.....	2,418 67
New York Life Insurance Co.....	10,258 91
Northwestern Mutual Life Insurance Co.....	450,704 78
Old Line Life Insurance Co.....	1,866 47
Wisconsin Life Insurance Co.....	1,743 20
Wisconsin National Life Insurance Co.....	2,122 26
	\$483,983 87

Accident, Surety, etc.:

American Bonding Co.....	\$407 57
American Fidelity Co.....	1,229 81
American Surety Co.....	721 44
Aetna Life Insurance Co. (accident dept.).....	2,748 57
Aetna Accident & Liability Co.....	91 54
American Credit-Indemnity Co.....	324 95
Bankers Surety Co.....	380 30
Casualty Co. of America.....	677 81
Continental Casualty Co.	1,103 63
Empire State Surety Co.....	38 27
Employers' Liability Assurance Corporation	2,048 05
Fidelity & Deposit Co. of Maryland.....	804 43
Fidelity & Casualty Co.....	3,151 70
Frankfort Marine, Accident & Plate Glass Insurance Co.	1,798 90
General Accident Fire & Life Assurance Corporation..	344 45
Hartford Steam Boiler Inspection & Insurance Co.....	692 59
Illinois Surety Co.....	103 09
Lloyds Plate Glass Insurance Co.....	133 40
London Guarantee & Accident Co. (Ltd.).....	1,912 08
Massachusetts Bonding & Insurance Co.....	283 34
Maryland Casualty Co.....	1,961 44
Metropolitan Casualty Insurance Co.....	253 55
National Surety Co.....	719 93
National Casualty Co.....	172 75
New Amsterdam Casualty Co.....	57 88
New Jersey Plate Glass Insurance Co.....	309 30
New York Plate Glass Insurance Co.....	164 75
North American Accident Insurance Co.....	489 10
Ocean Accident & Guarantee Corporation.....	1,619 72
Pacific Surety Co.	43 50
Pacific Mutual Life Insurance Co. (accident dept.)	591 97
Philadelphia Casualty Co.	557 95
Phoenix Preferred Accident Insurance Co.....	159 64
Preferred Accident Insurance Co.....	403 05
Ridgely Protective Association.....	1 44
Standard Accident Insurance Co.....	2,632 99
Title Guaranty & Surety Co.....	269 40
Time Insurance Co.....	1,452 64
Travelers Indemnity Co.....	123 79
Travelers Insurance Co. (accident dept.).....	3,954 97
United States Fidelity & Guaranty Co.....	1,078 10
United States Casualty Co.....	467 38
United States Health & Accident Co.....	530 32

General Fund Receipts, 1911.

Wisconsin National Life Insurance Co. (accident dept.)	185 39
Woodmen's Casualty Co.....	86 92
	\$37,289 82

TELEPHONE COMPANIES.

Avoca & Muscoda Farmers Telephone Co.....	97
Amberg Telegraph & Telephone Co.....	1 99
Adams Co. Metallic Telephone Co.....	2 51
Attica Mutual Telephone Co.....	4 29
Argyle Telephone Co.....	9 91
Abbotsford Electric Light & Telephone Co.....	13 31
Arkansas Telephone Co.....	8 10
Alto Telephone Co.....	06
Almond Telephone Co.....	29 53
Arena & Ridgeway Telephone Co.....	1 09
Athens Telephone Co.....	13 50
Auburndale Telephone Co.....	1 35
Antigo Telephone Co.....	99 51
Amacoy Telephone Co.....	75
Allenton & Kohlsville Telephone Co.....	8 71
Amherst Telephone Co.....	16 33
Amery Electric Co.....	24 85
American Telephone & Telegraph Co.....	10,649 97
Amberg Telephone & Telegraph Co.....	1 89
Avoca & Pride Hollow Telephone Co.....	07
Arnold Telephone	7 98
Ashland Home Telephone Co.....	114 88
Algoma Farmers Telephone Co.....	2 38
Anderson, O. I. Telephone Co.....	12 00
Avoca & Muscoda Telephone Co.....	61
Bristol Telephone Co.....	25 09
Brandon Telephone Co.....	3 88
Bell Telephone Mfg. Co.....	13 01
Baldwin Telephone	29 26
Brooklyn Telephone Co.....	16 21
Boscobel Telephone Co.....	13 45
Barron Co. Telephone Co.....	138 45
Ball, J. L. (Estate) Telephone Co.....	24 26
Badger Telephone Co. (Richland Center).....	6 25
Belleville Telephone Co.....	9 45
Bashaw Valley Telephone Co.....	1 51
Badger Telephone Co. (Oconomowoc).....	20 03
Beef River Valley Telephone Co.....	1 41
Buckeye Ridge Coöperative Telephone Co.....	1 82
Basswood & Eagle Corners Telephone Co.....	1 85
Burlington, Brighton & Whealand Telephone Co.....	14 72
Badger State Telephone & Telegraph Co.....	67 82
Beloit Home Telephone Co.....	168 38
Buena Vista Telephone Co.....	2 02
Bad Ax Telephone Co.....	26
Badger Telegraph & Telephone Co.....	321 29
Busy Farmers Telephone Co.....	07
Big Hollow Telephone Co.....	2 97

General Fund Receipts, 1911.

Burlington, Rochester & Kansasville Telephone Co.....	21 47
Belmont & Pleasant View Telephone Co.....	8 12
Berlin Telephone Co.....	8 79
Barneveld & Hollandale Telephone Co.....	23
Baldwins Mills Telephone Co.....	3 09
Briggsville & Big Spring Telephone Co.....	7 95
Bloomer Telephone Co.....	28 00
Bangor Telephone Co.....	29 82
Burnett & Washburn County Telephone Co.....	1 07
Beaver Telephone Co.....	2 09
Black Earth Telephone Co.....	10 54
Beloit Farm Telephone Co.....	7 05
Brodhead Telephone Co.....	32 99
Badger Mutual Telephone Co.....	3 00
Brown County Telephone Co.....	33 68
Birnamwood Telephone Co.....	6 45
Big Flats Colburn Farmers Telephone Co.....	12
Bayfield Farmers Telephone Co.....	8 13
Bayfield County Telephone Co.....	12 45
Brush Creek Farmers Telephone Co.....	42
Clayton Telephone Co.....	48
Clinton Telephone Co.....	30 70
Calumet Telephone Co.....	4 10
Crandon Telephone Co.....	13 20
City Telephone Co.....	8 18
Cady Telephone Co.....	2 80
Cottage Grove Telephone Co.....	10 16
Coloma Telephone Co.....	9 49
Colby Telephone Co.....	11 54
Clark County Telephone Co.....	17 69
Casco & Brussels Telephone Co.....	9 08
Cumberland Telephone Co.....	13 75
Cedar Lake Rural Telephone Co.....	1 47
Christiana Farmers Telephone Co.....	30
Cadott Telephone Co.....	23 63
Curtiss & Withee Telephone Co.....	04
Chippewa Valley Telephone Co.....	105 88
Canton Farmers Telephone Co.....	1 09
Cedar Grove Telephone Co.....	13 99
Crawford County Farmers Mutual Telephone Co.....	6 44
Cambridge Telephone Co.....	5 15
Clear Lake Telephone Co.....	9 88
Columbia County Telephone Co.....	4 90
Coon Valley Farmers Telephone Co.....	15 13
Citizens Telephone Exchange.....	266 50
Citizens Telephone Co.....	181 77
Carter Wabeno Telephone Co.....	12 87
Central Wisconsin Telephone Co.....	90 38
Chippewa County Telephone Co.....	53 47
Cameron Farmers Telephone Co.....	1 33
Curran Farmers Telephone Co.....	1 91
Cambria Coöperative Telephone Co.....	64
County Line Telephone Co.....	1 31
Chetek Rural Telephone Co.....	5 93
Corning Telephone Co.....	20
Cook & Brown Lime Co. Telephone Co.....	40

General Fund Receipts, 1911.

Caledonia Telephone Co.....	11
Darien Telephone Co.....	7 56
Downsville Telephone Co.....	7 26
Deer Park Telephone Co.....	9 90
Diamond Telephone Co.....	27
Door County Telephone Co.....	2 55
Dodge County Telephone Co.....	10 94
Dane County Rural Telephone Co.....	10 52
Deerfield Telephone Co.....	9 30
Delton Telephone Co.....	1 41
Dodgeville Northern Telephone Co.....	03
Eau Claire County Telephone Co.....	8 25
Eleva Farmers Telephone Co.....	1 58
East Valley Telephone Line.....	17 88
Ettrick Telephone Co.....	5 35
Elroy Telephone Co.....	24 96
Electric Water & Telephone Co.....	27 40
Eagle River Telephone Co.....	4 32
Eastern Wisconsin Telephone Co.....	226 13
Equity Telephone Co.....	13 83
Eureka Telephone Co.....	22 93
Earl Telephone Co.....	81
Evansville Telephone Exchange.....	43 09
Eastern Fond du Lac County Telephone Co.....	19 76
Ebenezer Telephone Co.....	1 49
Eau Galle Telephone Co.....	6 40
Eldorado & Friendship Telephone Co.....	4 31
Empire Telephone Co.....	4 19
Eagle Telephone Co.....	115 13
English Lake Telephone Co.....	21
Edgerton Telephone Co.....	29 99
Elk Mound Telephone Co.....	6 35
Edmund Telephone Co.....	02
Franksville Telephone Co.....	14 03
Farmers Union Telephone Co.....	11 58
Farmers Telephone Co.....	12
Farmers Independent Telephone Co. (Ashton).....	1 40
Farmers Telephone Exchange.....	36 08
Five Points Telephone Co.....	93
Farmers Telephone Co. (Lancaster).....	5 93
Fennimore Mutual Telephone Co.....	6 56
Farmers Inter-County Mutual Telephone Co.....	15 65
Farmers Independent Telephone Association.....	7 91
Ferryville Telephone Co.....	76
Farmers New Era Telephone Co.....	19 86
Freistadt & Cedarburg Telephone Co.....	22 67
Fox River Valley Telephone & Telegraph Co.....	384 62
Fremont Telephone Co.....	66
Farmers & Merchants Telephone Co.....	5 42
Farmers Coöperative Telephone Co.....	1 30
Farmers Mutual Telephone Co.....	95
Fairchild & North Eastern Telephone Co.....	2 26
Footville Telephone Co.....	19 50
Farmers Lake Shore Telephone Traction & E. P. Co....	2 14
Farmers Coöperative Telephone Co. of Merrimack & Sumpter	1 84

General Fund Receipts, 1911.

Farmers Telephone Co. (Line 8).....	19
Felly, J. E. Telephone Co.....	23
Farmers Telephone Co. of Porter.....	69
Fountain City Telephone Co.....	14 72
Fennimore Telephone Co.....	3 91
Grossman Telephone Co.....	1 56
Greenwood Telephone Co.....	10 86
Grafton Telephone Co.....	8 45
Goodrich Telephone Co.....	1 51
Glidden Telephone Co.....	45 34
Grant County Telephone & Telegraph Co.....	3 70
Green Lake Rural Telephone Co.....	3 43
Highland Telephone Co.....	3 34
Hawkins Creek Telephone Co.....	35
Home Telephone Co.....	12 41
Horse Shoe Telephone Co.....	1 66
Hanks, G. H. Telephone Co.....	5 77
Hazel Green Exchange Telephone Co.....	3 01
Hartford Rural Telephone Co.....	2 26
Hixton & Northfield Telephone Co.....	55
Hudson Prairie Telephone Co.....	2 29
Hartford & Salesville Telephone Co.....	1 69
Hubertus Telephone Co.....	15 04
Hillsdale Western Telephone Co.....	2 24
Hillsboro Telephone Co.....	16 68
Hawkins Telephone Co.....	2 03
Hulls Crossing Telephone Co.....	07
Horicon Telephone Co.....	1 60
Hammond Telephone Co.....	8 19
Hamburg Telephone Co.....	2 90
Hatley Telephone Co.....	1 45
Hollandale Telephone Co.....	1 39
Iowa Telephone Co.....	12 70
Iron River Water, Light & Power Co. Telephone Co.....	10 43
Independent Telephone Co.....	6 58
Iowa County Telephone Co.....	1 51
Interurban Telephone Co.....	87 31
Inter State Telephone Co.....	1 61
Inter County Telephone Co.....	7 52
Juneau Electric Co.....	20 50
Jackson Telephone Co.....	8 96
Juneau Telephone Co.....	5 91
Jerpen & Valdars Telephone Co.....	02
Judevine Clifton Telephone Line.....	1 31
Jefferson Telephone Co.....	5 55
Jefferson Mutual Telephone Co.....	4 67
Johnsonville Telephone Co.....	4 54
Kendall Telephone Exchange.....	6 86
Kilbourn & Friendship Telephone Co.....	10 85
Kenosha Home Telephone Co.....	245 05
Kingston Telephone Co.....	6 15
Kegonsa Independent Telephone Co.....	4 02
Knapp Telephone Co.....	15 72
Kodan Telephone Co.....	61
Lisbon Telephone Co.....	1 18
Ludington Telephone Co.....	12 80

General Fund Receipts, 1911.

Loretto & Loganville Telephone Co.....	41
Lynn Telephone Co.....	06
Lake Pepin Telephone Co.....	34 83
Lone Rock Telephone Co.....	7 45
Logansville Telephone Co.....	5 32
La Crosse Telephone Co.....	236 16
Lebanon Telephone Co.....	8 13
Leeds Farmers Telephone Co.....	5 95
La Fayette Telephone Co.....	5 90
La Farge Telephone Co.....	10 53
Lindsey Telephone Co.....	2 62
Luxemburg Telephone Co.....	8 64
Lincoln Farmers Telephone Co.....	4 48
La Crosse Inter-Urban Telephone Co.....	164 19
Liberty & Newton Telephone Co.....	1 44
Lorraine Coöperative Telephone Co.....	09
Lodi Telephone Co.....	19 32
Marquette & Adams County Telephone Co.....	9 56
Marathon City Telephone Co.....	54
Murray Farmers Telephone Co.....	88
Mazomanie Telephone Co.....	15 45
Markesan Telephone Co.....	10 57
Mattoon Telephone Co.....	5 95
Mosel & Centerville Telephone Co.....	5 25
Marathon County Telephone Co.....	93 61
Mayville Rural Telephone Co.....	3 45
Mineral Point Telephone Co.....	27 57
Manawa Telephone Co.....	7 95
Morris Telephone Co.....	10
Morgan Telephone Co.....	33
Muscoda Mutual Telephone Co.....	2 03
Marquette Telephone Co.....	11 55
Mt. Horeb Telephone Co.....	19 91
Manitowoc & Western Telephone Co.....	49 46
Milton & Milton Junction Telephone Co.....	33 15
Monroe County Telephone Co.....	106 35
Melville Settlement Telephone Co.....	3 38
Marion & Northern Telephone Co.....	51 62
Mondovi Telephone Co.....	19 15
Michigan State Telephone Co.....	13 22
Mill Creek Telephone Co.....	4 86
Matteson Telephone Co.....	12 87
Milltown Mutual Telephone Co.....	5 91
Marshfield Telephone Exchange.....	33 16
Monroe Telephone Co.....	46 68
Modena Coöperative Telephone Co.....	2 59
Mosinee Telephone Co.....	5 13
Mequon Telephone Co.....	4 75
Manitowoc & Northern Telephone Co.....	2 48
Midway Telephone Co.....	13 04
Mt. Vernon Telephone Co.....	25 95
McKinley Telephone Co.....	6 64
Menomonee Falls Telephone Co.....	18 27
Medford Telephone Exchange.....	19 97
Merton Telephone Co.....	4 80
Mishicot Telephone Co.....	48

General Fund Receipts, 1911.

Neshkoro Telephone Co.....	2 74
Newburg Telephone Co.....	23 49
Northfield Farmers Telephone Co.....	7 63
New Lisbon Mutual Telephone Co.....	7 85
New Auburn Telephone Co.....	5 15
Newton Manitowoc Telephone Co.....	5 40
Nelson Farmers Telephone Co.....	3 41
Norwalk Independent Telephone Co.....	3 13
Northwestern Telephone Co.....	1 53
Nebagamon Telephone Co.....	3 43
New Berlin Line Telephone Co.....	05
New Union Telephone Co. (Highland Exchange).....	2 84
New Union Telephone Co. (Dodgeville Exchange).....	38 32
New Cashton Telephone Co.....	23 45
Nelsonville Telephone Co.....	3 82
North Wisconsin Toll Line Co.....	108 48
Oneida & Vilas County Telephone Co.....	26 28
Oakfield Telephone Co.....	37 17
Oakridge Nebull Telephone Co.....	07
Osseo Telephone Co.....	16 52
Orfordville Telephone Co.....	22 61
Oxford New Haven Limited Telephone Co.....	1 05
Osceola Farmers Mutual Telephone Co.....	22 51
Oregon Telephone Co.....	16 32
Owen Telephone Co.....	5 10
Oostburg Telephone Co.....	11 17
Oconto Rural Telephone Co.....	6 46
Ontario & Wilton Telephone Co.....	15 43
Ormsby Land & Timber Co. Telephone Co.....	13
Prescott Telephone Co.....	10 90
Portage Telephone Co.....	112 05
Poynette Telephone Co.....	16 71
Perry Mutual Telephone Co.....	4 17
Pine River Telephone Co.....	1 50
Plymouth Telephone Exchange.....	18 04
Prairie Farm, Ridgeland & Dallas Coöperative Telephone Co.....	20 91
Pardeeville Telephone Co.....	11 08
Peoples Telephone Co.....	18 94
Portage & Kilbourn Telephone Co.....	3 75
Pewaukee-Sussex Telephone Co.....	11 61
Peoples Telephone Co. (Rio).....	81 11
Pigeon Valley Farmers Telephone Co.....	2 90
Pine Bluff Telephone Co.....	6 71
Peoples Telephone Co. of Dane County.....	12 40
Pleasant Valley Telephone Co.....	73
Princeton Telephone Co.....	4 28
Platteville & Cornelia Telephone Co.....	1 22
Port Washington Telephone Co.....	1 20
People's Telephone Co. of Superior.....	163 61
Pierce County Telephone Co.....	127 80
Platteville, Rewey & Ellenboro Telephone Co.....	28 19
Prospect, Guthrie & Big Bend Telephone Co.....	13 94
Preston Farmers Telephone Co.....	4 01
Peoples Telephone Co. of Lime Ridge.....	18 58
Port Wing Telephone Co.....	14 47

General Fund Receipts, 1911.

Perry Hollandale Telephone Co.....	2 53
Pittsville Telephone Co.....	4 03
Progress Telephone Co.....	52
Peffer, M., Telephone Co.....	1 20
Price County Telephone Co.....	8 72
Rice Lake & Northeastern Telephone Co.....	45 08
Ripon Telephone Co.....	30 95
Ripon Rural Telephone Co.....	13 25
Richwood & Akan Telephone Co.....	71
Rosendale Telephone Co.....	9 37
Richmond Telephone Co.....	1 07
Rib Lake Telephone Co.....	16 86
Reedsburg Telephone Co.....	50 80
River View Telephone Co.....	74
Rock County Telephone Co.....	121 06
Rudd & Rood Telephone Co.....	2 93
Rudolph Telephone Co.....	2 64
Rock County Farmers Telephone Co.....	15 00
Rhineland Mutual Telephone Co.....	37 60
Robbins Telephone Co.....	10
Ridgeway, Jonesdale & Hollandale Telephone Co.....	50
Reseburg Telephone Co.....	57
Random Lake Telephone Co.....	8 79
Rural Telephone Co.....	10 85
Rubicon Telephone Co.....	1 37
Rathburn Telephone Co.....	9 65
Rockland Telephone Co.....	33
Rapids & Western Telephone Co.....	58
Richwood Farmers Telephone Co.....	62
Sullivan Telephone Co.....	12 55
Scandinavia Telephone Co.....	25 25
Shiloh Telephone Co.....	1 66
Superior Rural Telephone Co.....	49
Stockbridge & Sherwood Telephone Co.....	13 70
South Hill & Range Line Telephone Co.....	23
State Long Distance Telephone Co.....	30 83
South Gilman Telephone Co.....	11
St. Croix Valley Telephone Exchange.....	66 66
Schleswig Telephone Co.....	2 04
Sandusky Telephone Co.....	2 06
Shaw Telephone Co.....	17 84
Stratford Telephone Co.....	3 45
South Wayne Telephone Co.....	7 29
Shaw Telephone Co.....	8 22
South Greenville Farmers Telephone Co.....	79
South West Prairie Telephone Co.....	20
Strum Telephone Co.....	2 06
Sawyer & Western Telephone Co.....	33
St. Croix Telephone Co.....	15 67
Spooner Telephone Co.....	8 95
Silver Creek Telephone Co.....	2 44
Sturgeon Bay & Gardner Telephone Co.....	3 01
Shiocton Telephone Co.....	26 25
Springfield Farmers Telephone Co.....	3 79
Sylvan & Soldiers Grove Farmers Mutual Telephone Co.....	68

General Fund Receipts, 1911.

Sanders Creek Farmers Telephone Co.....	23
Spring Green & Wyoming Telephone Co.....	3 51
St. Croix Farmers Mutual Telephone Co.....	3 22
Shields Telephone Co.....	56
Two Rivers Telephone Co.....	20 63
Thorp Telephone Co.....	5 76
Town Line Farmers Independent Telephone Co.....	4 76
Tomah Electric & Telephone Co.....	45 52
Theresa Union Telephone Co.....	57 90
Tamarack Telephone Co.....	3 15
Tunnel City Telephone Exchange.....	2 22
Town Sheboygan Falls Rural Telephone Co.....	83
Tri State Telephone & Telegraph Co.....	62 14
Tenney Telephone Co.....	2 90
Tinkham & Meilkie Telephone Co.....	32
Troy & Honey Creek Telephone Co.....	41 44
Union Telephone Co.....	15 96
Utica Telephone Co.....	20 76
Unity & Western Telephone Co.....	1 96
Union Grove Telephone Co.....	20 00
Union Telephone Co. (Plainfield).....	66 65
Union Telephone Co. (Prairie du Chien).....	14 39
Utica Farmers Mutual Telephone Co.....	1 11
Viroqua Telephone Co.....	35 54
Valley Telephone Co.....	53
Westby Telephone Co.....	21 31
Woodhull Telephone Co.....	5 66
West Oakland Telephone Co.....	10
West Spring Green Telephone Co.....	1 50
Wausaukee Telephone Co.....	3 42
Warren Land Co. (Telephone).....	6 91
Wittenberg Telephone Exchange.....	7 25
West Greenbush Telephone Co.....	07
Woodland Telephone Co.....	32
West Wisconsin Telephone Co.....	20 85
Wood County Telephone Co.....	77 09
Waunakee Telephone Exchange.....	10 63
White Oak Telephone Co.....	8 41
Western Crawford County Farmers Telephone Co.....	7 00
Western Wisconsin Telephone Co.....	100 68
Washington Island Telephone Co.....	2 46
Westfield Farmers Telephone Co.....	20 80
Weyerhauser & Island Lake Telephone Co.....	3 68
Wausau Telephone Co.....	126 62
Waushara Telephone Co.....	61 92
Wisconsin Telephone Co.....	42,929 03
Walworth Telephone Exchange.....	26 60
Washington County Telephone Co.....	18 14
Watertown Telephone Co.....	18 40
Wonewoc Telephone Co.....	5 83
Wautoma & Mt. Morris Farmers Telephone Co.....	4 98
Westfield Telephone Co.....	1 06
Wind Lake Telephone Co.....	3 83
Washburn County Farmers Telephone Co.....	51
Wisconsin & Northern Ry. Telephone Co.....	19 78
Wild Rose Telephone Co.....	5 27

General Fund Receipts, 1911.

Werley Telephone Co.....	60
West Worden Mutual Telephone Co.....	02
	\$61,899 82

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$8,010 70
Northern Hospital for Insane.....	7,361 18
School for Deaf	2,163 01
School for Blind	841 72
Industrial School for Boys.....	1,459 98
State Prison	95,456 68
State Public School.....	1,262 28
Home for Feeble-Minded	2,672 74
State Reformatory	20,806 04
Tuberculosis Sanatorium	10,071 98
	\$150,106 31

MISCELLANEOUS.

Wisconsin National Guard, lost property.....	\$1,026 03
Attorney General, costs	184 78
Banking Department, fees, etc.....	24,151 15
Banking Department, Cuba City Bank, examiners' services	570 00
Banking Department, refund telephone messages.....	6 45
Board of Agriculture, refund, chap. 392, laws 1909....	743 62
Board of Control, Elmer Grimmer, salary refund.....	208 00
Board of Health, from counties for reporting vital statistics	2,091 30
Board of Immigration, sales.....	12 00
Bureau of Labor, Wells Fargo & Co., refund.....	25 00
Circuit Courts, A. J. Vinje, salary refund.....	277 76
Civil Service Commission, Janesville Independent, refund	10 00
Civil Service Commission, M. R. Buckley, refund.....	3 00
Civil Service Commission, Milwaukee Journal, refund....	35 00
Executive Department, commissioner of deeds.....	30 00
Fish and Game Department, Lake Pepin and hook and line licenses	10,296 75
Free Library Commission, tuition, sales, etc.....	2,679 82
Free Library Commission, Z. K. Miller, salary refund..	22 00
Geological and Natural History Survey, sale of bulletins, etc.	8 25
Geological and Natural History Survey, from a nameless donor	300 00
Grain and Warehouse Commission, fees.....	6,342 47
State Historical Society, University of Wisconsin, joint maintenance	187 08
Insurance Department, fees.....	61,358 97
Land Commissioners' Department, fees.....	603 47
Railroad Commission, Wells Fargo & Co., refund.....	20 00
Railroad Commission, W. E. Butt, refund.....	15 00
Railroad Commission, A. D. Kellar, refund.....	16 69

General Fund Receipts, 1911.

Railroad Commission, sales, testing, etc.....	482 21
Secretary of State, domestic corporations	42,552 00
Secretary of State, foreign corporations	5,613 00
Secretary of State, miscellaneous corporations	9,161 20
Secretary of State, amendments	22,570 00
Secretary of State, notaries public	4,456 00
Secretary of State, miscellaneous	20,180 05
Secretary of State, employment agencies	1,700 00
State Library, refund on freight	1 33
State Superintendent, sale of dictionaries, etc.....	1,324 40
Superintendent of Public Property, sales, etc.....	1,222 99
Supreme Court, J. E. Dodge, salary, refund.....	500 00
State Treasurer, certificates, etc.....	89 35
Treasury Agent, licenses	26,230 00
State Veterinarian, by Secretary of State, cattle sold...	71,536 17
United States, care of inmates Wis. Veterans' Home..	31,975 00
Commissioners of Fisheries, Frank Slaby, refund.....	25 50
Commissioners of Fisheries, S. A. Longfield, refund....	4 00
Bounty on wild animals, John Heikkila, refund.....	3 00
Inter-State Park Commission, hay cut on park grounds.	22 50
Capitol Commission, Mitchell-Vance Co., refund.....	2,370 70
Graded schools, F. H. Seang, treasurer, refund.....	200 00
Frear, J. A., secretary of state, distribution of legislative bills, etc.	972 00
Mining Trade School, rent of building.....	125 80
State Park Board, donation by Isaac Stephenson.....	25,000 00
State Park Board, rent of Messenger property at Devils Lake	50 60
Aid to rural schools, chap. 553, laws 1907, Jt. 1, Curran and Hixton, refund	75 00
Seed inspection, chap. 173, laws 1909, H. L. Russell, di- rector, fees	315 05
Paper, Horticultural Society	91 61
Paper, University of Wisconsin	5,806 91
Paper, Normal Schools	212 71
Paper, Board of Immigration	437 63
Paper, State Fire Marshal	1 17
Paper, Oil Inspector	49 66
Paper, Democrat Printing Co.....	1,345 58
Land sales, patent fees, penalty, etc.....	9,203 08
Board of University Regents, interest on temporary loans	351 65
Marine National Bank, cancelled drafts, chap. 473, laws 1905	252 47
Milwaukee National Bank, cancelled drafts, chap. 473, laws 1905	12 40
Interest on General Fund bank deposits.....	38,200 60
State Treasurer, unclaimed money, chap. 37, laws 1911.	40 00
Deposit Fund, transfer of balance, chap. 37, laws 1911.	10,313 83
Wisconsin Railroad Farm Mortgage Land Co. Fund, transfer of balance, chap. 37, laws 1911.....	4,415 67
Redemption Fund, transfer of balance, chap. 37, laws 1911	151 92
Calumet and Manitowoc Co's Indemnity Fund, transfer of balance, chap. 37, laws 1911.....	284 45
Allotment Fund, transfer of balance, chap. 37, laws 1911	956 54

General Fund Receipts, 1911.

Bank Redemption Fund, transfer of balance, chap. 37, laws 1911	5,015 00
Oil Inspection Fund, transfer of June 30, balance.....	21,126 65
University Fund Income, temporary transfers returned, chap. 306, laws 1909.....	126,000 00
Reassessment proceedings, Bayfield Co.....	897 06
Review of Assessment, Iowa Co.....	3,382 62
Review of Assessment, Waukesha Co.....	3,232 52
Securing tax statements, Brown Co.	10 07
Securing tax statements, Fond du Lac Co.....	18 49
Securing tax statements, Iowa Co.	18 35
Securing tax statements, Marathon Co.	29 12
Securing tax statements, Outagamie Co.	10 07
Securing tax statements, Rock Co.	17 03
Securing tax statements, Waukesha Co.	8 50
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	\$611,895 20
Total book receipts (including transfers, agency transactions and refunds).....	\$7,357,835 56

General Fund Disbursements, 1911.

GENERAL FUND DISBURSEMENTS.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS EXPENSES.

EXECUTIVE DEPARTMENT.

Davidson, J. O., governor.....	\$2,500 00
McGovern, F. E., governor.....	2,500 00
Strange, John, lieutenant governor.....	500 00
Morris, Thomas, lieutenant governor.....	500 00
Munson, O. G., private and military secretary.....	1,400 00
McGregor, Duncan, private and military secretary.....	1,400 00
Thurber, R. L., executive clerk.....	1,350 00
Wilbur, H. C., executive clerk.....	450 00
Nelson, Jennie, stenographer.....	600 00
Sims, Mary, stenographer.....	600 00
Torgeson, Hazel, messenger.....	900 00
American Express Co., expressage.....	5 87
Wells Fargo & Co., expressage.....	1 99
Madison Post Office, postage.....	448 00
Democrat Printing Co., printing.....	184 88
Western Union Telegraph Co., messages.....	38 02
Postal Telegraph Cable Co., messages.....	5 75
Wisconsin Telephone Co., messages.....	153 60
State Journal Printing Co., official publications.....	10 20

 \$13,548 31

STATE DEPARTMENT.

Frear, J. A., secretary.....	\$5,000 00
Torge, A. T., assistant secretary.....	2,500 00
Nagler, L. B., chief clerk.....	1,800 00
Lee, J. T., chief bookkeeper.....	1,800 00
Sherman, Don, 1st assistant bookkeeper.....	1,600 00
Comerford, W. H., 2d assistant bookkeeper.....	1,300 00
Post, G. S., printing clerk.....	1,500 00
Anderson, H. J., assistant printing clerk.....	1,200 00
Edwards, J. R., incorporation clerk.....	1,500 00
Pinkerton, M. B., assistant incorporation clerk.....	554 28
Nelson, A. J., assistant incorporation clerk.....	625 71
MacKenzie, J. C., filing clerk.....	1,400 00
Murphy, Timothy, notarial clerk.....	1,300 00
Cobban, A. J., registration clerk.....	1,200 00
Cook, Claire, warrant clerk.....	1,062 85
Ekern, Lena, clerk.....	1,200 00
Harrison, R. S., statistical clerk.....	1,200 00
Howitt, Harvey, shipping clerk.....	1,200 00
Hillyer, R. H., clerk.....	561 43
Kissel, Ida, recording clerk.....	1,200 00
Karras, Amy, vault clerk.....	1,200 00
Lorigan, John, clerk.....	1,216 66

General Fund Disbursements, 1911.

Peirce, G. S., clerk.....	1,200 00
Christopherson, C. S., clerk.....	1,000 00
Homewood, M. E., stenographer.....	900 00
Shiels, L. M., warrant clerk.....	137 15
Winter, E. M., clerk.....	466 00
McCurdy, Keyes, clerk.....	22 85
American Express Co., expressage.....	335 81
Wells Fargo & Co., expressage.....	115 97
Wisconsin Telephone Co., messages.....	163 90
Western Union Telegraph Co., messages.....	73 37
Democrat Printing Co., printing.....	3,594 85
Gallagher, John, Co., canvas bags.....	90 00
Madison Post Office, postage.....	3,048 00
Milwaukee Lithographing Co., certificates.....	30 00
Schwaab Stamp & Seal Co., automobile numbers.....	2,559 37
State Journal Printing Co., printing.....	453 65

Advertising delinquent corporations:

Amery Free Press	2 60
Antigo Journal	2 60
Arcadia Leader	2 60
Augusta Times	2 60
Appleton Post	2 60
Ashland Daily Press	2 60
Beloit Free Press	2 60
Barron County Shield	2 60
Benton Advocate	2 60
Brodhead Independent Register.....	2 60
Baraboo News	2 60
Baldwin Bulletin	2 60
Bayfield County Press	2 60
Berlin Courant	2 60
Cedarburg News	2 60
Cedar Lake Star.....	2 60
Chippewa Falls Independent.....	2 60
Clintonville Tribune	2 60
Crawford County Press	3 90
Cuba City News Herald.....	2 60
Crawford County Press	2 60
Darlington Republican Farmer	2 60
Democrat Printing Co.	3 90
Door County Democrat	2 60
Dodgeville Sun Republic	2 60
Delavan Republican	2 60
Eau Claire Telegram	2 60
Edgar News	2 60
Elkhorn Independent	2 60
Fond du Lac Commonwealth.....	2 60
Glidden Enterprise	2 60
Galesville Republican	2 60
Green Bay Review	2 60
Green Lake Reporter.....	2 60
Grant County News	3 90
Hillsboro Sentry Enterprise.....	2 60
Hudson Star Observer	2 60
Hayward Republican	2 60

General Fund Disbursements, 1911.

Highland Press	2 60
Iron River Pioneer	2 60
Jefferson County Union	2 60
Janesville Gazette	2 60
Jefferson County Banner	2 60
Kenosha Evening News	2 60
Kaukauna Times	2 60
Kewaunee Enterprise	2 60
Lodi Enterprise	2 60
Ladysmith News Budget	2 60
Lancaster Teller	5 20
La Crosse Tribune	2 60
Lake Geneva Publishing Co.	2 60
Mondovi Herald	2 60
Milwaukee Free Press	23 40
Marinette Eagle Star	2 60
Mosinee Times	2 60
Menomonie Journal	2 60
Monroe Evening News	2 60
Minocqua Times	2 60
Mineral Point Tribune	2 60
Merrill Herald	2 60
Menasha Record	2 60
Manitowoc News	2 60
Montreal River Miner	2 60
Neillsville Republican Press	2 60
North Freedom Journal	2 60
New North	2 60
Osceola Sun	2 60
Oshkosh Northwestern	2 60
Prentice Calumet	2 60
Plainfield Sun	2 60
Prescott Tribune	2 60
Portage Daily Register	2 60
Park Falls Herald	2 60
Plymouth Review	2 60
Port Washington Pilot	2 60
Pick and Gad	2 60
Racine Daily Times	2 60
Rib Lake Herald	2 60
Reeseville Review	2 60
Shawano County Journal	2 60
Spooner Advocate	2 60
Sheboygan Herald	2 60
Superior Telegram	2 60
Spring Valley Sun	2 60
Stevens Point Journal	2 60
Tri County Review	2 60
Thorp Courier	2 60
Taylor County Star News	2 60
Vernon County Censor	2 60
Vilas County News	2 60
Whitehall Times	2 60
Waushara Argus	2 60
West Bend News	2 60
Waukesha Freeman	3 90

General Fund Disbursements, 1911.

Wild Rose Times	2 60
Weyauwega Chronicle	2 60
Wausau Record Herald	2 60
Watertown Leader	2 60
Wood County Reporter	2 60
Waupaca Post	2 60
Waterloo Democrat	2 60
Withee Sentinel	2 60
Washburn News & Itemizer.....	2 60
	\$46,608 25

TREASURY DEPARTMENT.

Dahl, A. H., treasurer.....	\$5,000 00
Johnson, Henry, assistant treasurer.....	2,500 00
Pugh, Arthur, bookkeeper.....	1,800 00
Taeuber, O. J., assistant bookkeeper.....	1,800 00
Leigh, I. P., general clerk.....	1,600 00
Wilcox, Chester, general clerk.....	1,600 00
Rupp, Louis, warrant clerk.....	1,400 00
Dahl, Elnora, stenographer	666 00
Dahl, Lulu, stenographer.....	334 00
Dahl, Victor, night watchman.....	36 00
Vinje, Ray, night watchman.....	310 00
Whitney, W. F., night watchman.....	62 00
Goldstrand, Olaf, night watchman.....	336 00
Democrat Printing Co., printing.....	529 76
Madison Post Office, postage.....	866 90
American Express Co., expressage.....	10 58
Wells Fargo & Co., expressage.....	30
Wisconsin Telephone Co., messages.....	44 45
Western Union Telegraph Co., messages.....	73
State Journal Printing Co., publishing.....	7 60
Dahl, A. H., stamps, exchange, etc.....	161 09
Tapping & Riedeburg, premium on bond.....	750 00
	\$19,815 41

ATTORNEY GENERAL.

Gilbert, F. L., attorney general, sal. and exp.....	\$2,644 87
Bancroft, Levi, attorney general, sal. and exp.....	2,754 27
Jackson, Russell, deputy attorney general, sal. and exp.....	3,874 95
Titus, A. C., 1st asst. attorney general, sal. and exp....	3,258 64
Tucker, F. F., 2d asst. attorney general, sal. and exp....	442 71
Castle, B. J., 2d asst. attorney general, sal. and exp....	497 17
Messerschmidt, J. E., 3d asst. attorney general, sal. and exp.	2,026 40
Pond, L. T., clerk and stenographer.....	1,200 00
Clemons, F. G., stenographer.....	900 00
Billington, Kate, stenographer.....	900 00
American Express Co., expressage.....	27 59
Wells Fargo & Co., expressage.....	30 86
Democrat Printing Co., printing.....	1,018 43
Madison Post Office, postage.....	189 49

General Fund Disbursements, 1911.

Wisconsin Telephone Co., messages.....	73 45
Western Union Telegraph Co., messages.....	13 62
Postal Telegraph Cable Co., messages.....	40
West Publishing Co., books.....	37 00
Callaghan & Co., books.....	13 50
Tenant, M. E., legal notes.....	30 00
Yankauer, Alfred, legal notes.....	3,501 41
Remington, Arthur, legal notes.....	1,500 00
Cowen, H. R., fees.....	7 30
Moseley, J. E., books.....	12 00
Cantwell Printing Co., supplies.....	25
Flood, T. H., & Co., reports.....	9 00
Nylen, Elsie, services.....	3 00
Hazard, Maud, services.....	3 00
Shepard, Frank, Co., books.....	6 00
Halbach, J. P., fees.....	13 40
Clifford, John, fees.....	6 65
West Publishing Co., books.....	40 50
Gilman, S. W., services and exp.....	129 85
Gilman, S. W., Jr., expenses.....	11 45
Daily Reporter Co., advertising.....	6 50
Fiske & Co., notes.....	3 50
Wadsworth, Harriet, services.....	6 50
	\$25,193 69

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. P., superintendent, sal. and exp.....	\$5,521 68
Borden, J. B., assistant superintendent, sal. and exp....	2,598 65
Harper, C. L., chief clerk, sal. and exp.....	2,270 40
Terry, H. L., high school inspector, sal. and exp.....	3,175 41
Larson, W. E., rural school inspector, sal. and exp.....	3,091 71
Hunt, W. H., state school inspector, sal. and exp.....	2,710 40
Drewry, G. H., state school inspector, sal. and exp....	2,813 59
Winnie, A. J., inspector school for the deaf, sal. and exp.	1,924 32
Rice, O. S., library clerk, sal. and exp.....	1,848 53
Merrick, Winona, index and filing clerk.....	1,200 00
Casey, D. E., stenographer.....	720 00
Messerschmidt, M. A., stenographer.....	720 00
Parsons, Claire, stenographer.....	600 00
Rødermund, Edith, stenographer.....	120 00
Western Union Telegraph Co., messages.....	14 67
Wisconsin Telephone Co., messages.....	32 50
Madison Post Office, postage.....	1,837 52
American Express Co., expressage.....	453 60
Wells Fargo & Co., expressage.....	327 94
C. & N. W. Ry. Co., freight.....	68 15
C. M. & St. P. Ry. Co., freight.....	45 17
Democrat Printing Co., printing.....	4,415 86
Elm Tree Press, subscription.....	1 10
Collier, P. F., & Son, subscription.....	4 68
McClurg, A. C., & Co., books.....	87 26
Wiegen, A. J., subscription.....	3 00
American Nature Study Society, subscription.....	1 00
Mitchell, I. N., expenses.....	27 28

General Fund Disbursements, 1911.

Atlantic Monthly, subscription	4 00
Educational Review, subscription	3 00
Playground Association of America, subscription	3 60
University of Chicago Press, book	1 35
Warwick & York, Inc., book	1 50
Appleton, D., & Co., book	1 28
Madison Engraving Co., cuts	54 70
A. L. A. Publishing Board, books	1 00
Marquis, A. N., & Co., books	4 50
Merriam, G. & C., Co., dictionaries	2,016 00
Publishers Weekly, subscription	1 50
Outlook Co., subscription	3 00
Schaum Engraving Co., cuts	27 96
Mueller, Alexander, cover design	25 00
Coleman, Harry, subscription	1 50
Jarvis, C. W., drayage	43 25
Nielson, E. C., photograph	50
American Colortype Co., color plates	720 00
Meyer-Rotier Printing Co., covers	266 50
Milwaukee Lithographing Co., inserts	230 00
College Book Store, books	26 70
State Insurance Fund, premiums	2 43
	\$40,073 69

INSURANCE DEPARTMENT.

Beedle, G. E., commissioner, sal. and exp.	\$2,720 10
Ekern, H. L., commissioner	2,500 00
Ekern, H. L., deputy commissioner	900 00
Beedle, G. E., deputy commissioner	900 00
Shepard, Eugene, chief clerk	1,400 00
Anderson, L. A., actuary	2,400 00
Gurnee, P. D., assistant actuary	1,500 00
Ketcham, E. A., examiner	1,400 00
Bryant, Frank, license clerk	1,200 00
Monteith, Mrs. M., filing clerk	1,200 00
Glenz, W. H., clerk	1,200 00
Frey, N. J., clerk	1,146 67
Hillyer, R. H., stenographer	50 00
Anderson, R. H., stenographer	1,150 00
Madison Post Office, postage	635 28
Wisconsin Telephone Co., messages	54 65
Postal Telegraph Cable Co., messages	13 37
Western Union Telegraph Co., messages	7 65
American Express Co., expressage	665 52
Wells Fargo & Co., expressage	1,065 81
Democrat Printing Co., printing	7,513 65
State Journal Printing Co., publishing list	200 00
Milwaukee Journal, publishing list	200 00
Tapping & Riedeburg, premium on bond	250 00
	\$30,273 70

General Fund Disbursements, 1911.

RAILROAD COMMISSION OF WISCONSIN.

Erickson, Halford, commissioner, sal. and exp.....	\$5,272 33
Roemer, J. H., commissioner, sal. and exp.....	5,261 14
Meyer, B. H., commissioner, sal. and exp.....	2,554 72
Harlow, David, commissioner, sal. and exp.....	2,483 33
Winterbotham, J. M., secretary, sal. and exp.....	2,586 80
Walker, S. T., assistant secretary, sal. and exp.....	2,031 01
Hogan, J. F., rate clerk, sal. and exp.....	1,564 98
Adams, R. V., assistant rate clerk.....	1,200 00
Anderson, W. A., clerk.....	476 06
Burritt, C. G., computer.....	538 46
Breitkreutz, I. M., stenographer, sal. and exp.....	13 58
Butler, Ralph, messenger.....	304 35
Bennett, V. A., expert.....	381 79
Bucher, H., expert.....	278 75
Butt, W. E., clerk.....	30 00
Belsky, C. J., clerk.....	88 50
Brabant, A. V., stenographer.....	21 66
Coleman, Percy, messenger.....	68 21
Curtiss, N. P., computer.....	528 65
Campbell, George, clerk.....	120 00
Cowen, G., clerk.....	17 25
Daumling, W. C., stenographer, sal. and exp.....	1,591 59
Dineen, W. N., clerk.....	710 00
Davison, L. L., clerk.....	106 50
Dineen, Loretta, services.....	7 50
Dorney, J. A., clerk.....	120 00
Deming, R. G., clerk.....	300 00
Doolittle, F. W., expert.....	269 63
Dickey, Glenn, messenger.....	25 72
Emerson, A. E., clerk.....	1,283 59
Emerson, A. W., clerk.....	65 81
Eberle, George, clerk.....	308 42
Friedland, H. M., clerk.....	233 36
Gross, C. P., expert.....	5 10
Gruhl, E. F., expert, sal. and exp.....	63 91
Glaeser, M. G., clerk.....	120 00
Gratz, Mabel, stenographer.....	22 60
Giltch, E., clerk.....	16 31
Hoyt, R. M., stenographer.....	1,001 00
Hovey, M. H., expert, sal. and exp.....	2,241 66
Hitchcock, M. P., clerk.....	396 86
Horan, Emmet, clerk.....	120 00
Hogan, J. M., clerk.....	114 00
Hagenah, W. J., expert.....	100 00
Hutchinson, F. P., clerk.....	15 75
Hargrave, R. W., clerk.....	165 47
Hoeverler, J. C., clerk.....	30 01
Higson, C. R., clerk.....	30 60
Igner, H. F., clerk.....	42 75
Jirgal, John, clerk.....	120 00
Kringel, A. E., expert.....	10 20
Kronquist, Emil, office boy.....	39 48
Ketchum, L., clerk.....	71 40

General Fund Disbursements, 1911.

Keller, A. D., clerk.....	75 94
Laurie, I. M., expert.....	1,000 00
Legreid, H., clerk.....	147 40
Luhman, George, clerk.....	30 00
Lilly, L. L., clerk.....	120 00
Lauderdale, J. E., clerk.....	35 62
Moore, R. S., clerk.....	933 32
McCormick, F. T., stenographer, sal. and exp.....	1,497 19
Moritz, B. D., stenographer.....	461 25
Mathews, G. C., clerk.....	63 00
Miller, B. E., clerk.....	6 00
Manzer, H. E., stenographer, sal. and exp.....	116 52
Odegard, S. L., clerk.....	368 50
Oehler, A. G.	44 25
Pott, A. W., clerk.....	1,200 00
Perkins, J. M., emergency.....	44 75
Porrell, C. H., clerk.....	140 00
Robinson, Inez, clerk.....	360 00
Rielley, E., clerk.....	300 00
Reynolds, P. A., clerk.....	289 66
Reyer, W. C., clerk.....	160 00
Ray, J. M., clerk.....	8 40
Romansky, K. M., stenographer, sal. and exp.....	58 85
Schram, P. H., expert.....	708 65
Schreiber, C. E., statistician, sal. and exp.....	1,856 30
Syftestad, O. S., clerk.....	276 88
Stine, R. O., clerk.....	105 00
Stanley, S. W., clerk.....	15 75
Sanford, H. B., help.....	51 40
Spray, L. E., clerk.....	39 20
Timm, W. H., clerk.....	2 40
Weinandy, O. R., clerk.....	90 00
Webster, L. B., clerk.....	110 00
Woolrich, W. R., clerk.....	21 00

Engineers, Inspectors, and Assistants:

Bennett, W. B.	1,270 51
Boone, L. F.	573 02
Bidwell, J. N.	1,413 73
Bulleit, O. L.	95 66
Dillon, E. E.	27 44
Feustel, R. M.	659 81
Freeman, W. J.	255 10
Fucik, R. A.	576 60
Gross, G. L.	302 44
Harris, R. W.	1,451 16
Harrop, J. L.	825 47
Hanson, F. H.	840 37
Jerrard, L. P.	686 87
Johns, L. F.	321 96
Keown, R., Mc A.	55 00
Kinne, W. S.	10 87
Luedke, A. L.	462 82
Larson, C. M.	153 60
Miller, W. E.	351 95
Mack, J. G. D.	502 00

General Fund Disbursements, 1911.

McWethy, H. E.	138 66
Natwick, F. J.	3 86
Pence, W. D.	1,151 60
Sloan, W. F.	91 42
Strait, E. N.	92 99
Schwede, F. A.	72 30
Storling, R. E.	66 13
Turner, P. B.	419 15
Vosskuehler, J. H.	27 00
Van Hagen, L. F.	19 12
Woolhiser, H. L.	189 08
Andrae, Julius, & Sons Co., supplies.....	1 55
Curtis, W. M., fees.....	29 70
Childs, S. D., & Co., supplies.....	4 50
Carew, J. E., fees.....	4 80
Democrat Printing Co., printing.....	8,717 91
Fairbanks, Morse & Co., supplies.....	2 04
Gilman, Stephen, services.....	75 94
Hornstad, W. A., fees.....	11 90
Heaverin, G. W., fees.....	21 98
Indiana Union Traction Co., supplies.....	8 90
Kreul, W. C., Co., supplies.....	13 00
Moody Manual Co., subscription.....	12 00
Madison Engraving Co., cuts.....	1 00
National Meter Co., supplies.....	21 00
Northwestern Lithographing Co., maps.....	5,477 56
Parsons Printing & Stationery Co., supplies.....	6 55
Pease, C. F., & Co., prints.....	19 83
Pacey, A. G., fees.....	29 70
Streissguth-Petran Engraving Co., cuts.....	51 04
Spaulding & Co., supplies.....	11 50
Titus, S. R., fees.....	12 30
Urwiss, Andrew, fees.....	11 90
Welch & Carney, services.....	64 50
Western Novelty Co., supplies.....	17 00
American Express Co., expressage.....	505 65
Wells Fargo & Co., expressage.....	404 24
Madison Post Office, box rent.....	12 00
Postal Telegraph Cable Co., messages.....	5 33
Western Union Telegraph Co., messages.....	73 35
Wisconsin Telephone Co., messages.....	211 60
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	\$75,255 99
Public Utilities, Chapter 499, Laws 1907:	
Anderson, W. A., clerk.....	\$474 00
Breitkreutz, I. M., stenographer.....	961 25
Burgess, C. F., expert.....	1,500 00
Burritt, C. G., computer.....	49 50
Bristol Co., supplies.....	295 02
Butt, W. E., clerk.....	33 87
Betts, W. J., services.....	79 65
Rennett, W. B., inspector.....	64 84
Bulleit, O. L., assistant.....	35 26
Barber, Joseph, fees.....	16 06

General Fund Disbursements, 1911.

Boone, L. F., assistant.....	19 43
Bennett, V. A., assistant.....	10 00
Clark, E. E., stenographer.....	795 00
Cadby, J. N., inspector.....	1,628 44
Coleman, Percy, messenger.....	47 58
Campbell, George, clerk.....	201 67
Cheney, S. W., assistant.....	753 69
Carroll, Edna, stenographer.....	67 06
Davison, L. L., clerk.....	60 25
Dorney, J. A., clerk.....	139 35
Deming, R. A., clerk.....	309 68
Doolittle, F. W., expert.....	240 00
Dillon, E. E., assistant.....	907 20
Dickey, Glenn, messenger.....	25 72
Davis, G. J., expert.....	15 00
Daumling, W. C., stenographer.....	78 45
Evinger, M. D.....	25 61
Emerson, A. W., clerk.....	180 00
Ellis, W. H., clerk.....	18 30
Eberle, George, clerk.....	323 43
Eckhardt, clerk.....	22 00
Feustel, R. M., inspector.....	407 35
Freeman, W. J., assistant.....	703 72
Friedland, H. M., clerk.....	133 28
Fucik, R. A., expert.....	47 82
Felt & Tanant Manufacturing Co., supplies.....	200 00
Gruhl, E. F., expert.....	1,859 80
General Electric Co., supplies.....	4 05
Gamm, W. J., watch.....	20 00
Gross, G. L., assistant.....	636 58
Glaeser, M. G., clerk.....	138 39
Gratz, Mabel, stenographer.....	71 70
Goodwin & McDermott, services.....	30 00
Hagenah, W. J., expert.....	575 00
Huddle, W. J., inspector.....	1,523 63
Hatch, S. R., assistant.....	1,815 30
Hanson, F. H., assistant.....	245 40
Hitchcock, M. P., clerk.....	81 29
Harris, R. W., inspector.....	391 80
Horan, Emmet, clerk.....	127 74
Hogan, J. M., clerk.....	120 00
Hoyt, R. M., assistant.....	13 33
Huntington, C. D., fees.....	11 56
Hargrave, R. W., assistant.....	69 79
Johns, E. F., assistant.....	456 14
Jirgal, John, clerk.....	152 42
Jerrard, L. P., assistant.....	44 24
Juday, C., expert.....	10 00
Kowalke, O. L., inspector.....	405 68
Kronquist, E., messenger.....	31 71
Kinne, W. S., expert.....	17 50
Keefe, J. H., fees.....	11 56
Keown, R. Mc A., services.....	5 86
Ketchum, L., clerk.....	5 00
Lathrop, L. H., inspector.....	1,211 02
Luhman, George, clerk.....	48 39

General Fund Disbursements, 1911.

Lee, L. M., typist.....	318 68
Larson, C. M., assistant.....	160 81
Lilly, L. L., clerk.....	142 64
Legreid, H. N., expenses.....	14 66
Mullon, N. H., stenographer.....	690 00
Miller, W. E., assistant.....	1,682 41
Mack, J. G. D., inspector.....	769 39
McNaughton, G. C., assistant.....	718 90
Mathews, G. C., clerk.....	1,023 93
McCormick, F. T., stenographer.....	143 01
McWethy, H. E., assistant.....	10 11
Minch, Lillian, typist.....	16 00
Moritz, B. D., file clerk.....	30 00
Naffz, Carl, clerk.....	151 67
Newton, F. A., expert.....	1,793 96
Natwick, F. J., assistant.....	1,445 51
Odegard, S. L., clerk.....	376 63
Parsons Printing & Stationery Co., supplies.....	9 58
Pearce, C. R., expert.....	244 69
Powell, C. H., clerk.....	158 39
Perkins, J. M., emergency.....	36 30
Pence, W. D., engineer.....	69 15
Rightor, C. E., clerk.....	351 55
Romansky, Katherine, stenographer.....	823 63
Reynolds, P. A., clerk.....	349 63
Reyer, W. C., clerk.....	160 00
Reilley, E., clerk.....	25 00
Romadka Bros. Co., supplies.....	11 00
Ridgeway, I. A., photographs.....	1 75
Smethurst, Joseph, clerk.....	900 00
Schaffner, M. A., expert.....	1,260 00
Steinberg, E. J., inspector.....	1,530 81
Sloan, W. F., inspector.....	105 13
Strait, E. N., inspector.....	1,646 46
Schmidley, W. R., assistant.....	1,813 83
Schulte, W. B., assistant.....	256 92
Sasman, E. F., clerk.....	720 00
Shea, C. P., clerk.....	7 74
Syfestad, O. S., clerk.....	264 68
Stine, R. O., clerk.....	99 19
Shapiro, J., assistant.....	444 41
Schubert, J. C., photographs.....	15 81
Stephens, L., clerk.....	30 00
Sanford, H. B., clerk.....	44 80
Timm, Walter, clerk.....	1,017 53
Turner, P. B., assistant.....	22 80
Thorkelson, H. J., engineer.....	34 61
Tully, E. J., expenses.....	26 23
Vosskuehler, J. H., assistant.....	24 00
Van Hagen, I. F., expert.....	17 50
Vaughan, F. D., services.....	33 00
Weinandy, O. R., clerk.....	141 29
Webster, L. B., clerk.....	69 68
Woolhiser, H. S., expert.....	14 00
Walker, S. T., assistant.....	142 52

General Fund Disbursements, 1911.

Wisconsin Telephone Co., messages.....	95 83
Wernicke & Schmitz, supplies.....	9 80
	\$43,554 96

TAX COMMISSION.

Gilson, N. S., commissioner, sal. and exp.....	\$4,210 55
Haugen, N. P., commissioner, sal. and exp.....	5,019 65
Curtis, George, Jr., commissioner, sal. and exp.....	4,180 88
Adams, T. S., commissioner, sal.....	833 00
Lyons, T. E., commissioner, sal.....	833 00
Francis, G. H., secretary.....	2,000 00
Brabant, E. J., clerk.....	1,200 00
Barnes, E. M., stenographer.....	1,200 00
Brabant, A. V., stenographer.....	21 63
Burritt, C. G., computer, sal. and exp.....	200 73
Buchler, H., expert.....	278 75
Coleman, Percy, messenger.....	68 21
Curtis, N. P., computer.....	180 17
Dwinnell, Ida, stenographer.....	560 00
Dillman, Elsie, clerk.....	820 00
Dickey, Glenn, messenger.....	18 00
Evans, A. W., index clerk.....	400 00
Friedland, H. M., clerk.....	233 36
Garske, Anna, services.....	14 00
Higbee, Hazel, clerk.....	106 50
Hovey, M. H., expert.....	75 00
Hitchcock, M. P., clerk.....	266 85
James, I. D., stenographer.....	225 00
Koester, E. J., stenographer.....	1,440 00
Ketchum, L., messenger.....	21 40
Kronquist, E., clerk.....	39 48
Klinger, W. A., services.....	16 81
Luft, Katherine, clerk.....	526 90
Lee, L. M., clerk.....	161 34
Legreid, H., clerk.....	20 58
Machlis, Helen, clerk.....	540 00
Moritz, B. D., stenographer.....	461 25
Miller, Z. K., index clerk.....	553 54
Minch, Lillian, stenographer.....	182 00
Perkins, J. M., clerk.....	2 70
Rielley, E., clerk.....	275 00
Secrist, Horace, expert, sal. and exp.....	304 17
Skinrood, C. O., services.....	6 00
Sullivan, Anna, stenographer.....	34 67
Treleven, J. E., expert, sal. and exp.....	568 53
Trainor, Kate, clerk.....	630 00
Usher, Florence, clerk and stenographer.....	48 44
Vick, Lydia, assistant and clerk.....	225 00
Vaughan, Nellie, services.....	50 00
American Express Co., expressage.....	140 91
American Economic Association, books.....	4 75
Brown, B. F., books.....	2 50
Callaghan & Co., books.....	55 00

General Fund Disbursements, 1911.

Dana, W. B., & Co., books.....	15 00
Democrat Printing Co., printing.....	1,215 51
Dow, Jones & Co., subscription.....	12 00
Democrat Printing Co., annotations.....	1 25
Electric Railway Journal, subscription.....	6 50
Ewing, D. K., book.....	3 50
Harden News Co., subscription.....	3 30
International Tax Association, proceedings.....	6 00
Library Bureau, books.....	1 25
Madison Post Office, postage.....	303 72
McClurg, A. C., & Co., books.....	40 83
Milwaukee Free Press, subscription.....	5 00
Moody's Magazine, subscription.....	2 62
Niedecken, H., Co., books.....	26 00
Ohio State Board of Commerce, subscription.....	3 00
Poor's Railway Manual Co., subscription.....	21 00
Parsons Printing & Stationery Co., supplies.....	1 00
Political Science Quarterly, subscription.....	3 10
Postal Telegraph Cable Co., messages.....	52
Quarterly Journal of Economics, subscription.....	3 00
Railway Equipment & Publication Co., books.....	2 25
Stange, W. H., & Co., forms.....	6 90
Stechert, G. E., & Co., books.....	12 49
Sentinel Co., subscription.....	5 00
Streissguth-Petran Engraving Co., cuts.....	33 10
State Journal Printing Co., subscription.....	1 25
Special Libraries Association, subscription.....	2 00
Shepard, Frank, Co., books.....	10 00
University of Chicago Press, books.....	2 70
Western Union Telegraph Co., messages.....	12 68
Wisconsin Telephone Co., messages.....	20 32
Wells Fargo & Co., expressage.....	109 24
West Publishing Co., books.....	22 00
Waffle, O. G., books.....	27 50
 Engineers, Inspectors, and Assistants:	
Bennett, W. B.....	957 93
Boone, L. F.....	563 92
Bidwell, J. N.....	930 99
Bennett, V. A.....	87 85
Bulleit, O. L.....	96 66
Cowles, H. V.....	1,372 79
Crocker, F. A.....	1,897 67
Campbell, George.....	438 27
Clark, C. A.....	60 00
Feustel, R. M.....	619 09
Freeman, W. J.....	255 07
Fucik, R. A.....	92 06
Felsher, Hannah.....	30 45
Garver, F. B.....	217 50
Gross, G. L.....	238 51
Heilman, R. A.....	302 23
Hatch, R. L.....	721 43
Harris, R. W.....	446 23
Harrop, J. L.....	825 46
Hanson, F. H.....	646 33

General Fund Disbursements, 1911.

James, A. E.	1,953 49
Jerrard, L. P.	701 33
Johns, E. F.	257 63
Kerschensteiner, M. J.	295 71
King, W. F.	150 00
Keown, R. M.	55 00
Luedke, A. L.	462 80
Larson, E. M.	143 91
Miller, W. E.	185 97
McDonald, J. J.	287 67
Mack, J. G. D.	420 19
Meyers, E. A.	118 07
McWethy, H. E.	58 63
Nolan, H. T.	1,924 75
Norsman, Edgar	60 00
O'Malley, R. C.	322 43
Pence, W. D.	1,011 97
Patterson, M. L.	14 28
Reynolds, P. N.	125 80
Spohn, W. H.	564 13
Sloan, W. F.	53 74
Strait, E. N.	93 00
Schwede, F. A.	22 50
Stoelting, R. E.	66 13
Thurston, H. K.	500 09
Thayer, O. B.	964 92
Thiel, R. B.	164 52
Turner, P. B.	319 15
Vosskuehler, J. H.	29 00
Woolhiser, H. S.	25 51
Wilkie, H. M.	206 19
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	\$53,587 85

LAND COMMISSIONERS' DEPARTMENT.

Bennett, W. H., chief clerk.....	\$1,600 00
Lampert, Matt, asst. chief clerk, sal. and exp.....	1,514 61
Underhill, Myrtle, stenographer	460 00
Dahl, A. H., expenses.....	98 73
Ainsworth, Frank, services	507 50
Jacobs, Peter, services	28 02
Johnson, H. A., services.....	21 10
Ainsworth, Charles, services	10 00
Scherer, Frank, services	2 75
Wemer, E. V., services.....	105 60
Boone, F. L., services.....	478 50
Merrill Star Advocate, advertising.....	7 05
Bayfield County Press, advertising.....	7 05
Ashland News, advertising	7 05
Barron County News, advertising.....	4 70
Milwaukee Sentinel Co., advertising.....	20 36
Crawford County Press, advertising.....	9 40
Phillips Bee, advertising	7 05
Ladysmith News Budget, advertising.....	2 85
Washburn Times, advertising	7 05

General Fund Disbursements, 1911.

State Journal Printing Co., advertising.....	14 10
Montreal River Miner, advertising.....	7 05
Washburn County Register, advertising.....	7 05
Oshkosh Northwestern, advertising.....	3 90
Washburn News & Itemizer, advertising.....	4 70
Shawano County Advocate, advertising.....	4 25
Evening Wisconsin Co., advertising.....	11 75
Gresham Spirit, advertising.....	1 18
Sauk City Pioneer Press, advertising.....	9 40
Manitowoc Daily News, advertising.....	9 40
Milwaukee Free Press Co., advertising.....	14 10
Shawano County Journal, advertising.....	9 40
Milwaukee News Pub. Co., advertising.....	14 10
Badger State Banner, advertising.....	9 40
Mauston Star, advertising.....	9 40
Madison Post Office, postage.....	126 00
Wisconsin Telephone Co., messages.....	1 75
Western Union Telegraph Co., messages.....	40 45
Democrat Printing Co., printing.....	182 45
Rogers, F. W., appraisal.....	35 00
Johnson, Eric, appraisal.....	2 50
Clark, L. H., appraisal.....	2 50
Malloy & Watts, appraisal.....	5 00
Thiesen & Haas, appraisal.....	25 00

 \$5,409 18

BANKING DEPARTMENT.

Bergh, M. C., commissioner, sal. and exp.....	\$2,629 02
Kuolt, A. E., commissioner, sal. and exp.....	1,734 72
Richards, W. H., deputy commissioner, sal. and exp....	3,129 53
Herreid, Thomas, examiner, sal. and exp.....	2,543 38
Brown, C. L., examiner, sal. and exp.....	2,631 40
Emerson, A. R., examiner, sal. and exp.....	2,570 75
Pond, A. C., examiner, sal. and exp.....	1,924 83
Ellis, R. B., examiner, sal. and exp.....	247 70
Geilfuss, A. B., examiner, sal. and exp.....	145 00
Stedman, H. E., examiner, sal. and exp.....	130 00
Pollock, Burne, examiner, sal. and exp.....	150 00
Wild, T. M., chief clerk.....	183 88
Ellis, R. B., chief clerk.....	1,286 98
Davidson, I. J., clerk and stenographer.....	200 00
Davidson, H. C., clerk and stenographer.....	1,000 00
Nelson, Jennie, clerk.....	100 00
American Express Co., expressage.....	45
Democrat Printing Co., printing.....	1,486 98
Madison Post Office, postage.....	1,023 36
Wisconsin Telephone Co., messages.....	54 45
Western Union Telegraph Co., messages.....	9 81
Postal Telegraph Cable Co., messages.....	65

 \$23,182 89

General Fund Disbursements, 1911.

BUREAU OF LABOR STATISTICS.

Beck, J. D., commissioner, sal. and exp.....	\$3,668 59
Price, W. H., deputy commissioner, sal. and exp.....	1,611 59
Pietzsch, chief clerk	1,400 00
Beck, Rena, clerk	840 00
Davidson, Hannah, stenographer	70 00
Norris, Elva, stenographer	800 00
Swett, Maud, extra clerk.....	1,056 00
Vallier, J. E., factory inspector, sal. and exp.....	1,644 61
Bloom, J. R., asst. factory inspector, sal. and exp.....	1,949 70
Evans, D. D., asst. factory inspector, sal. and exp.....	1,810 46
Kremer, C. J., asst. factory inspector, sal. and exp.....	1,625 04
Kaems, A. L., asst. factory inspector, sal. and exp.....	1,740 88
Lehnhoff, August, asst. factory inspector, sal. and exp....	1,522 86
Lockney, Ira, asst. factory inspector, sal. and exp.....	1,578 04
Norris, J. A., asst. factory inspector, sal. and exp.....	1,683 28
Porter, C. S., asst. factory inspector, sal. and exp.....	1,721 00
Peterson, H. P., asst. factory inspector, sal. and exp....	2,112 23
Perdue, R. M., asst. factory inspector, sal. and exp.....	1,415 01
Straub, William, asst. factory inspector, sal. and exp....	1,348 06
Walby, T. A., asst. factory inspector, sal. and exp.....	1,877 53
Bahr, W. A., superintendent Milwaukee free employ- ment office, sal. and exp.....	849 73
Hart, C. P., superintendent Milwaukee free employ- ment office, sal. and exp.....	398 10
McMullen, T. A., superintendent La Crosse free employ- ment office, sal. and exp.....	657 15
Kleeber, L., superintendent, La Crosse free employment office, sal. and exp.....	542 85
O'Carroll, Wm., superintendent Superior free employ- ment office	1,200 00
Schreiber, Henry, superintendent Oshkosh free employ- ment office	1,200 00
Beck, A. H., extra clerk.....	720 00
Briggs, C. M., clerk.....	167 00
Burgess, S. G., assistant.....	148 00
Beers, Fayette, assistant	148 00
Fenton, Ida, extra clerk.....	442 58
Hollister, L. J., extra clerk.....	140 00
Horn, Helen, clerk	28 00
Hollatz, Lauretta, clerk	12 00
Harrison, E. L., clerk	84 00
Ketchum, I. N., assistant.....	144 09
Manson, Ida, clerk and stenographer.....	375 00
Post, Mabelle, extra assistant.....	165 00
Ryers, W. C., extra clerk.....	205 00
Rasmussen, Peter, extra assistant.....	350 00
Shiels, L. M., assistant.....	128 00
Symmes, Amanda, assistant.....	50 00
Tatto, Ollie, extra assistant.....	100 00
Vogt, Leon, clerk and stenographer.....	487 50
Vick, Lydia, clerk.....	160 00
Wissler, Elizabeth, clerk.....	169 00
Williams, Anna F., clerk.....	106 00
Martin, Anna, janitor.....	120 00

General Fund Disbursements, 1911.

American Express Co., expressage.....	73 23
Wells Fargo & Co., expressage.....	71 95
C. M. & St. P. Ry. Co., freight.....	3 54
C. & N. W. Ry. Co., freight.....	71
Western Union Telegraph Co., messages.....	2 76
Wisconsin Telephone Co., messages.....	148 50
American Association for Labor Legislation subscription	5 00
Burrowbridge, William, drayage.....	1 50
Blinkenstine, S. E., rent	720 00
Chronicle Co., advertising.....	3 00
Democrat Printing Co., printing.....	424 02
Doubleday, Page & Co., subscription.....	4 00
Evening Telegram Co., advertising.....	18 67
Goldmark, Josephine, books.....	1 67
Jarvis, C. W., drayage.....	4 00
Johnson, W. L. A., reports.....	11 25
La Crosse Chronicle, advertising.....	20 46
Madison Post Office, postage.....	774 20
National Consumers League, books.....	1 64
New York Tribune, books.....	75
Oshkosh Northwestern, advertising.....	30 50
Press Publishing Co., books.....	1 05
State Journal Printing Co., advertising.....	42
Watson, E. J., secretary, dues.....	13 00
	\$43,107 61

INDUSTRIAL ACCIDENT BOARD.

Crownhart, C. H., member, sal. and exp.....	725 14
McCormick, F. T., stenographer.....	210 00
Frazer, G. E., services.....	40 00
Madison Post Office, postage.....	210 87
Wells Fargo & Co., expressage.....	80
Schwaab Stamp & Seal Co., seal.....	7 50
	\$1,194 31

DAIRY AND FOOD COMMISSIONER.

Emery, J. Q., commissioner, sal. and exp.....	\$2,620 28
Baer, U. S., 1st asst., commissioner, sal. and exp.....	2,501 19
Larson, H. C., 2d asst. commissioner, sal. and exp.....	2,089 72
Kundert, A. E., chemist, sal. and exp.....	1,808 74
Fisher, Richard, asst. chemist.....	600 00
Downing, F. P., asst. chemist, sal. and exp.....	1,238 94
Brannon, W. A., asst. chemist, sal. and exp.....	1,231 92
Klueter, Harry, asst. chemist, sal. and exp.....	1,559 71
Buzzell, F. M., chief food inspector, sal. and exp.....	1,704 81
Aderhold, E. L., cheese factory inspector, sal. and exp..	2,013 13
Carswell, F. E., cheese factory inspector, sal. and exp...	1,961 12
Cannon, J. D., cheese factory inspector, sal. and exp...	1,951 16
Marty, Fred, cheese factory inspector, sal. and exp...	1,916 40
Larson, P. A., creamery inspector, sal. and exp.....	1,776 88
Van Duser, James, creamery inspector, sal. and exp...	2,015 17
Dufner, S. J., creamery inspector, sal. and exp.....	1,968 28

General Fund Disbursements, 1911.

Voight, W. A., creamery inspector, sal. and exp.....	1,897 96
Southard, R. B., creamery inspector, sal. and exp.....	2,067 67
Guse, P. W., creamery inspector, sal. and exp.....	274 88
Linzmeier, J. B., inspector, sal. and exp.....	1,461 18
Scott, W. F., inspector, sal. and exp.....	1,359 66
Guse, P. W., inspector, sal. and exp.....	1,459 80
Norton, F. Q., secretary.....	1,200 00
Thomas, E. D., stenographer.....	900 00
Menges Pharmacies, supplies.....	43 75
Myers, S. D., supplies.....	24 50
Madison Post Office, postage.....	797 79
Wisconsin Telephone Co., messages.....	73 95
Western Union Telegraph Co., messages.....	5 60
Postal Telegraph Cable Co., messages.....	54
Democrat Printing Co., printing.....	1,670 52
American Express Co., expressage.....	34 13
Wells Fargo & Co., expressage.....	9 99
Eimer & Amend, supplies.....	389 55
C. & N. W. Ry. Co., freight.....	1 43
Casper Co., C. N., supplies.....	1 25
Burroughes & Son, Geo., supplies.....	20 00
Cornish, Curtis & Green Mfg. Co., supplies.....	10 36
Mautz Bros., supplies.....	4 96
Parsons Printing & Stationery Co., supplies.....	1 85
Kny, Scherer Co., supplies.....	217 00
Streissguth-Petran Engraving Co., cuts.....	33 57
C. & N. W. Ry. Co., freight.....	1 10
C. M. & St. P. Ry. Co., freight.....	17 53
Mayers, Andrew, supplies.....	1 25
Thomas, C. M., photographs.....	1 50
Olin, J. M., special counsel.....	135 55
Gettle, L. E., special counsel.....	21 50
Hinrichs Dry Goods Co., supplies.....	3 00
Moseley, J. E., supplies.....	34 60
Jarvis, C. W., drayage.....	3 75
Sargent, E. H., & Co., supplies.....	6 02
State Insurance Fund, premiums.....	7 56
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	\$43,152 70

SUPREME COURT.

Winslow, J. B., chief justice.....	\$6,000 00
Barnes, John, justice.....	6,000 00
Kerwin, J. C., justice.....	6,000 00
Marshal, R. D., justice.....	6,000 00
Siebecker, R. G., justice.....	6,000 00
Timlin, W. H., justice.....	6,000 00
Dodge, J. E., justice.....	1,500 00
Vinje, A. J., justice.....	4,833 32
Kellogg, Clarence, clerk fees.....	968 00
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., assistant reporter.....	2,000 00
Beyler, C. H., messenger and crier, sal. and fees.....	1,104 00
McCoy, J. B., marshal.....	148 39
McCoy, J. B., janitor.....	788 70

General Fund Disbursements, 1911.

Thompson, K., janitor.....	377 10
Gallagher, Joseph, stenographer.....	1,200 00
McLeod, A. A., stenographer.....	1,200 00
Kershaw, Kate, stenographer.....	1,200 00
Usher, J. E., stenographer.....	1,200 00
Liess, Hilbert, stenographer.....	1,200 00
Nelson, T. P., stenographer.....	1,200 00
Law, E. M., stenographer.....	1,200 00
Lamb, C. F., services.....	500 00
Pickering, H. G., services.....	135 00
Griffin, J. A., services.....	192 00
Simmons, J. B., services.....	475 65
Lewis, L. L., services.....	21 00
Johnson, C. H., services.....	12 00
Somers, L. J., services.....	6 00
Tait, L. B., services.....	120 00
Icke, J. F., map.....	2 00
Democrat Printing Co., printing.....	453 49
Madison Post Office.....	182 32
Wisconsin Telephone Co.....	40
Western Union Telephone Co.....	9 00
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	\$62,228 37

STATE LIBRARY.

Glasier, G. G., librarian.....	\$2,500 00
Orvis, W. H., assistant librarian.....	1,800 00
Imhöff, H. J., indexer.....	510 00
Langdon, Vera, stenographer.....	480 00
Bremer, P. J., janitor.....	840 00
C. & N. W. Ry. Co., freight.....	2 14
C. M. & St. P. Ry. Co., freight.....	1 56
Jarvis, C. W., drayage.....	1 25
American Express Co., expressage.....	31 16
Wells Fargo & Co., expressage.....	77 07
Wisconsin Telephone Co., messages.....	1 00
Madison Post Office, postage.....	48 22
Democrat Printing Co., printing.....	584 44
College Book Store, books.....	7 80
Callaghan & Co., books.....	1,679 66
Orvis, W. H., annotations.....	20 00
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	\$8,584 30

CIRCUIT COURTS.

Judges:	
Belden, E. B., 1st circuit.....	\$5,000 00
Halsey, L. W., 2d circuit.....	5,000 00
Williams, O. T., 2d circuit.....	5,000 00
Tarrant, W. D., 2d circuit.....	5,000 00
Ludwig, J. C., 2d circuit.....	5,000 00
Turner, W. J., 2d circuit.....	5,000 00
Eschweiler, F. C., 2d circuit.....	5,000 00
Burnell, G. W., 3d circuit.....	5,000 00
Kirwan, Michael, 4th circuit.....	4,550 00

General Fund Disbursements, 1911.

Clementson, George, 5th circuit.....	5,000 00
Higbee, E. C., 6th circuit.....	5,000 00
Webb, C. M., 7th circuit.....	5,000 00
Helms, E. W., 8th circuit.....	5,000 00
Stevens, E. R., 9th circuit.....	5,000 00
Goodland, John, 10th circuit.....	5,000 00
Ross, F. A., 11th circuit.....	5,040 76
Grimm, George, 12th circuit.....	5,000 00
Lueck, M. L., 13th circuit.....	5,000 00
Hastings, S. D., 14th circuit.....	5,000 00
Parish, J. K., 15th circuit.....	5,000 00
Reid, A. H., 16th circuit.....	5,000 00
O'Neil, James, 17th circuit.....	5,000 00
Fowler, C. A., 18th circuit.....	4,400 00
Wickham, James, 19th circuit.....	5,000 00
Reporters:	
Welch, C. H., 1st circuit.....	2,400 00
Burke, Richard, 2d circuit.....	2,400 00
Porter, C. G., 2d circuit.....	2,400 00
Buckley, W. J., 2d circuit.....	2,400 00
Goodwin, H. D., 2d circuit.....	2,400 00
Carney, J. M., 2d circuit.....	2,600 00
McDermott, H. C., 2d circuit.....	2,400 00
Kimball, W. C., 3d circuit.....	2,400 00
Bush, H. A., 4th circuit.....	2,400 00
Morse, E. J., 5th circuit.....	2,400 00
Harrison, Alfred, 6th circuit.....	2,600 00
Morse, R. W., 7th circuit.....	2,600 00
Cross, C. A., 8th circuit.....	2,600 00
Smith, E. H., 9th circuit.....	2,600 00
Kreiss, W. H., 10th circuit.....	2,400 00
Hile, J. R., 11th circuit.....	2,600 00
Grant, F. C., 12th circuit.....	2,600 00
Sawyer, J. H., 13th circuit.....	2,400 00
Parkes, J. T., 14th circuit.....	2,600 00
Neander, V. T., 15th circuit.....	2,600 00
Evers, W. A., 16th circuit.....	2,600 00
Calway, F. D., 17th circuit.....	2,600 00
Park, E. S., 18th circuit.....	2,600 00
Shoemaker, 19th circuit.....	2,400 00
	\$178,990 76

REVISOR OF STATUTES.

Nash, L. J., revisor.....	\$5,000 00
Belitz, A. F., assistant revisor.....	2,500 00
Schuckhart, E. M., secretary to revisor.....	840 00
O'Keefe, Anna, filing clerk.....	540 00
Farness, Marie, clerk.....	480 00
Hollatz, Laurretta, clerk.....	55 20
Perry, Arline, clerk.....	37 70
Lynch, Richard, messenger.....	137 50
Wisconsin Telephone Co., messages.....	1 95
Madison Post Office, box rent.....	3 00

 \$9,595 35

General Fund Disbursements, 1911.

CIVIL SERVICE COMMISSION.

Buell, C. E., commissioner, sal. and exp.....	1,255 57
Cunningham, T. J., commissioner, sal. and exp.....	1,547 25
Gaffron, Otto, commissioner, sal. and exp.....	1,313 24
Doty, F. E., secretary, sal. and exp.....	2,841 82
Fawcett, F. L., chief clerk, sal. and exp.....	1,308 18
Knight, H. S., examiner, sal. and exp.....	1,926 03
Burke, Bessie, stenographer.....	39 00
Greig, C. B., stenographer.....	223 09
Carroll, Edna, clerk.....	664 19
Harrison, Edna, clerk.....	89 00
Carter, Theda, clerk.....	705 00
Pickering, H. G., clerk.....	96 00
Buchen, G., clerk.....	1 00
Smith, Sarah, clerk.....	1 00
Shiels, Lena, clerk.....	45 50
Usher, Genevieve, clerk.....	443 55
Foran, Margaret, clerk.....	428 33
Bennewise, Josephine, clerk.....	8 50
McCraner, Flora, clerk.....	8 50
Coffey, Josephine, clerk.....	8 50
Munsell, G. A., clerk.....	6 00
Lampert, Gladys, clerk.....	1 50
Brackenwagen, Lillian, clerk.....	1 50
Fehland, Elsie, clerk.....	1 00
Gunderson, Gertrude, clerk.....	2 50
McCraner, Melissa, clerk.....	5 25
Sundry Persons, local examiners.....	1,839 34
Milwaukee Journal, advertising.....	46 20
Milwaukee Sentinel, advertising.....	22 75
Janesville Journal, advertising.....	14 94
Democrat Printing Co., advertising.....	9 93
Janesville Independent, advertising.....	11 00
Milwaukee Free Press, advertising.....	23 16
Telegram Publishing Co., advertising.....	5 35
Western Union Telegraph Co., messages.....	71 48
Postal Telegraph Cable Co., messages.....	6 10
Democrat Printing Co., printing.....	849 15
Madison Post Office, box.....	12 00
Wisconsin Telephone Co., messages.....	119 15
American Express Co., expressage.....	88 86
Wells Fargo & Co., expressage.....	37 88
Standard Press, advertising.....	60
Eagle Printing Co., advertising.....	1 45
Bloodgood, F. R., advertising.....	50
Whitewater Register, advertising.....	50
Tomah Journal, advertising.....	60
Fond du Lac Reporter, advertising.....	3 15
State Journal Printing Co., advertising.....	21 89
Germania Herold Association, advertising.....	4 45
Polk County Ledger, advertising.....	60
Racine Journal, advertising.....	65
Neenah Times, advertising.....	1 00
Gazette Publishing Co., advertising.....	6 10
Oshkosh Northwestern, advertising.....	5 05

General Fund Disbursements, 1911.

Milwaukee Daily News, advertising.....	8 70
Evening Wisconsin Co., advertising.....	11 06
Kenosha Evening News, advertising.....	75
Portage Democrat, advertising.....	70
Civil Service News, subscription.....	5 00
Monroe County Democrat, advertising.....	50
Stoughton Courier Hub, advertising.....	75
Superior Telegram, advertising.....	4 30
Grantsburg Publishing Co., advertising.....	55
Sheboygan Journal, advertising.....	75
Stevens Point Gazette, advertising.....	75
Gile Publishing Co., advertising.....	50
Recorder Printing Co., advertising.....	1 00
Elkhorn Independent, advertising.....	1 00
Racine News, advertising.....	70
Sheboygan Telegram, advertising.....	1 33
Vernon County Leader, advertising.....	1 05
Buffalo County Republican, advertising.....	75
Sparta Herald, advertising.....	60
Ashland News, advertising.....	1 22
Field, L. F., books.....	3 00
La Crosse Tribune Co., advertising.....	33
Waterloo Democrat, advertising.....	75
La Crosse Chronicle, advertising.....	4 15
Milwaukee Social Democrat Publishing Co., advertising.....	65
Halbach, J. P., fees.....	6 09
La Crosse Press Co., advertising.....	4 20
Portage Register, advertising.....	95
Good Government, subscription.....	1 00
White, A. O., drayage.....	1 00
American Medical Association, advertising.....	1 50
Buffalo County Journal, advertising.....	60
Brown County Shield, advertising.....	80
Waukesha Dispatch, advertising.....	50
Dunn County News, advertising.....	1 63
Buffalo County News, advertising.....	80
Green Bay Gazette, advertising.....	1 00
La Crosse Leader, advertising.....	61
Eau Claire Leader, advertising.....	55
Appleton Post, advertising.....	1 20
Watertown Times, advertising.....	40
Monroe Journal, advertising.....	70
Wisconsin State Register, advertising.....	50
Ashland Press, advertising.....	1 00
La Crosse Tribune, advertising.....	1 07
Pepin County Courier, advertising.....	60
Washburn Times, advertising.....	60
Chippewa Independent, advertising.....	1 30
National Civil Service Reform League, proceedings.....	2 00
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	\$16,256 30

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	3,616 28
Hutchcroft, L. W., chief clerk, sal. and exp.....	2,073 73
Water, A. A., stenographer.....	780 00

General Fund Disbursements, 1911.

Wolf, May, clerk.....	495 00
Anderson, Alma, clerk.....	600 00
Warner, Winnie, clerk.....	585 00
Webster, Leona, clerk.....	225 00
Binnewies, Josephine, clerk.....	250 00
Fehlandt, Elsie, clerk.....	152 00
Lottis, Genevieve, clerk.....	6 93
Gabele, Elsie, clerk.....	152 80
Vick, Lydia, clerk.....	132 00
Stephani, Florence, clerk.....	130 40
Bennett, Jessie, clerk.....	155 20
Wald, Anna, clerk.....	520 00
Wissler, Elizabeth.....	156 00
Foran, Margaret, clerk.....	152 00
Pfister, Edna, clerk.....	550 00
Sutherland, C. H., per diem and expenses.....	133 26
Whyte, W. F., per diem and expenses.....	24 50
Spencer, L. E., per diem and expenses.....	243 58
Hayes, E. S., per diem and expenses.....	52 11
Mayer, L. P., per diem and expenses.....	17 56
C. & N. W. Ry. Co., freight.....	1 12
American Express Co., expressage.....	85 53
Wells Fargo & Co., expressage.....	63 25
Postal Telegraph Cable Co., messages.....	13 85
Western Union Telegraph Co., messages.....	43 50
American District Telegraph Co., messengers.....	40
Madison Post Office, postage.....	1,426 00
Democrat Printing Co., printing.....	2,538 22
Wisconsin Telephone Co., messages.....	45 80
Tabulating Machine Co., cards.....	74 25
Bible, G. E., drayage.....	30 80
Lake Michigan Water Commission, reports.....	50 00
Meyer News Service Co., clippings.....	48 00
Polk, R. L., & Co., directory.....	6 00
Parsons Printing & Stationery Co., supplies.....	34 90
Underwood Typewriter Co., supplies.....	91 93
Wright, W. F., reports.....	28 00
Capital City Paper Co., supplies.....	30 00
St. John, A. P., typewriter.....	81 00
Survey, The, subscription.....	3 62
Small & Stevens Co., supplies.....	2 00
Streissguth-Petran Engraving Co., cuts.....	44 57
Journal of Outdoor Life, subscription.....	1 00
Haswell Furniture Co., cases.....	361 00
American City Publishing Co., subscription.....	1 00
Sumner & Crampton, supplies.....	1 75
Moseley, J. E., supplies.....	117 48
Wiley, John & Sons, subscription.....	3 00
Appleton, D. & Co., books.....	1 00
American Medical Association, dues.....	5 00
American Statistical Association, subscription.....	2 00
Foltz & Fuller, slides.....	25 20
Amberg File & Index Co., indexes.....	9 90

 \$16,474 42

General Fund Disbursements, 1911.

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Clark, D. B., veterinarian, sal. and exp.....	\$3,394 52
Wolcott, W. A., assistant veterinarian, sal. and exp....	3,119 02
Lothe, Herbert, secretary.....	1,100 00
Baker, A. L., services.....	9 00
Pennewell, H. Z., stenographer.....	660 00
Stevenson, A. R., clerk.....	17 00
Johnson, Ingrid, clerk.....	180 00
Wyllie, G. M., per diem and exp.....	503 98
Fisher, G. U., per diem and exp.....	462 45
McKerrow, George, per diem and exp.....	25 83
Hastings, E. G., per diem and exp.....	11 16
Ravenel, M. P., per diem and exp.....	24 70

Assisting:

Clark, W. G.	40 57
Toohy, J. W.	1,047 15
West, J. P.	969 14
Holmes, B. F.	169 38
McCullough, E. A.	5 00
Wrigglesworth, G. B.	12 00
Dedman, C. A.	264 40
Hart, L. G.	542 21
Bleeker, A. B.	25 00
Achen, F. W. B.	25 20
Pattison, H. D.	186 52
Downing, M. W.	86 39
Forge, L. A.	1,611 53
Allen, L. H.	438 20
Teckham, A. M.	131 90
Murphy, D. E.	34 12
Holmes, B. G.	26 64
Wareham, W. W.	214 09
Higgins, F. A.	90 57
Little, G. D.	10 00
Dreher, W. H.	186 67
Fosbinder, H. R.	743 56
Heer, R. S.	290 53
Hastings, E. G.	12 04
Hawes, J. C.	206 69
Wilson, F. A.	194 31
Hartwig, A. H.	7 50
Hoffman, H. H., supplies.....	21 60
Schwaab Stamp & Seal Co., supplies.....	4 00
White, H. K., supplies.....	5 00
Democrat Printing Co., printing.....	3,722 48
Madison Post Office, box rent.....	7 50
American Express Co., expressage.....	218 45
Wells Fargo & Co., expressage.....	74 68
Wisconsin Telephone Co., messages.....	228 00
Western Union Telegraph Co., messages.....	41 43
Postal Telegraph Cable Co., messages.....	4 85

\$21,406 96

General Fund Disbursements, 1911.

Diseased Animals Slaughtered:		Batchelor, M. S.	41 25
Allis, F. W.	\$516 24	Burke, W. W.	646 25
Auschutz, Henry	55 00	Balstrum, Leonard	118 76
Andre & Snyder.....	526 98	Brown, Fred	420 09
Anthis, Bert	40 00	Bear Lake Land & Im-	
Anderson, Martin	76 74	provement Co.	274 48
Arndt, Charles	28 33	Burgener Bros.	41 25
Acker, John	41 25	Bunting, Amos	654 75
Ayer, E. E.	247 50	Berman, John	86 50
Anderson, Gunther	90 00	Bassingham, Jay	38 25
Armstrong, William ...	37 99	Bowen, N.	27 67
Albright, D. H.	39 12	Benson, Bert	54 32
Anderson, R. C.	80 00	Brown, Louis	36 67
Anderson, Rasmus	43 33	Breitkreutz, A. H.	202 50
Argue, T. E.	98 16	Burgess, Fred	611 50
Alexander, Ernest	31 62	Beeheim, Michael	41 25
Anderson, M. O.	41 25	Burns, A. H.	35 25
Austin, E. F.	36 67	Barton, Frank	38 74
Aavang, Oliver	43 33	Bulefeldt, John	44 00
Accola, John	131 00	Baker, M. E.	560 00
Alby, Barney	37 50	Beach, B. H.	70 42
Augustine, Fred	41 25	Bradley, Jay	199 99
Aplin, R. M.	187 00	Bollenbeck, Math.	118 74
Abrahamson, Carl	55 00	Behling, D.	33 33
Allen, E. A. & Co.	90 92	Burckardt, August	81 75
Amborn, Julius	331 74	Bloom, J. F.	477 75
Armga, John	141 00	Beyer, William	569 73
Ammenthorp, Martin ..	43 33	Burke, Mary	646 25
Attridge, A. R.	41 66	Braun, Otto	45 00
Alsmeyer, C. H.	38 75	Boldt, Fred	53 33
Augustine, C. J.	121 00	Brabneder, George	76 50
Andrews, R.	38 75	Bingham, Frank	442 25
Arnemann, W.	70 75	Burton, C. F.	87 03
Asselin, Jerry, Jr.	53 33	Butzine, William	76 25
Allen, Ethan	55 00	Byrne, Mary	37 99
Aldrich, H. E.	115 66	Bruso, Louis	53 33
Anderson, Martin	115 50	Besecker, J. W.	92 08
Anderson, Jacob	138 49	Blank, Herman	130 62
Alberts, C. R.	36 25	Buttles, Clarence	51 12
Acker, George	39 25	Banker, E. G.	539 08
Anderson, Jacob	30 00	Banden, J.	150 00
Anderson, Carl	28 50	Burgess, A. A.	623 99
Anderson, Peter	30 75	Belsie, Daniel	39 75
Amundson, F. & Co.	169 82	Beikle, Owen	160 25
Algrim & Flom.....	411 62	Baer, J. E.	45 00
Austin, D. E.	40 00	Buhler, Mrs. Andrew...	41 66
Alling Bros.	38 00	Berman, Frank	63 75
Brown, J. E.	77 67	Bleecker, George	147 50
Bergen, G. H.	30 50	Bergan, Gilbert	26 25
Bogenreif, C. F.	41 66	Baker, J. W.	26 00
Barney, Henry	123 75	Barnard, Guy	167 47
Beaumont, A.	13 75	Babcock, B. A.	78 00
Beauchel, Herman	41 25	Brugger, Henry	27 25
Briggs & Noel	47 50	Brown, Alvin	116 82
Brain, Odin	247 31	Bender, L. A.	38 33
Babb, Fred	35 00	Baumbach, William	36 00

General Fund Disbursements, 1911.

Barker, H. C.	68 50	Bass, C.	41 00
Bollenbeck, Fred	44 66	Buth, H. C.	389 16
Benson, George	184 48	Baker, J. W.	47 67
Babcock, M. J.	55 00	Bush, W. L.	37 25
Becker, Mrs. Louis	39 75	Baumgartner, Fred	371 25
Bessert, Frank	50 00	Brey, Anton	99 00
Brown, Theodore	33 75	Brown, J. K.	40 00
Baramore, F. J.	41 25	Blackman, F. W.	517 75
Barker, M. D.	282 39	Brekke, L. A.	30 00
Bartnick, G.	66 00	Born, Fred	30 00
Bayliss, C. E.	59 25	Bain, J. P.	202 50
Baker, M. E.	23 00	Biglow, L. F., & Son....	230 00
Blecker, A. B.	137 50	Ball, W. S.	78 75
Barnard, Lee	195 62	Breitenstein, Richard ...	128 95
Bailey, George	43 66	Burke, Mrs. Thomas...	115 00
Bewick, William & Son.	134 41	Birschbach, J. P. L....	108 33
Brookens, Oral	38 00	Baird, W. G.	55 00
Barnett, C. G.	90 40	Bulgrin, William	155 12
Boore, J. J.	168 25	Butcher, C.	40 00
Besecker, J.	96 25	Bemander, C. E.	43 67
Brown, G. W.	88 74	Benedict, Grant	82 50
Britt, Henry	45 66	Berg & Gardner	36 25
Ballentine, Mrs. William	64 25	Brekke, Mrs. A. A.	40 00
Buss, Charles	46 66	Bell, William, & Son...	55 00
Bird, Fred	422 17	Boon & Richard....	22 75
Baer, Otto	38 33	Buckley, W. H.	40 83
Birschback, Peter	48 33	Berge, William	85 00
Birschback, Andrew ...	38 66	Becker, Fred	21 00
Bliese, Raymond	53 33	Bryant, L. B.	57 50
Besteder, William	931 25	Brandt, J. F.	96 25
Braeton, F.	24 00	Benedict, Grant	41 25
Benrud, Chris	38 33	Beimer, Henry	932 95
Bloomer, Mrs. A. M. ...	122 49	Berker, Henry	31 66
Brochem, Holly	25 00	Benson & Larson	28 75
Bank of Burlington....	88 17	Brown, Ira	54 00
Buettner, A. C.	95 32	Brumm, C.	41 25
Bern, Alfred	81 75	Barka, Fred	30 00
Babcock, G. H.	60 00	Burgess, D. L.	41 25
Bartelson, Charles	23 50	Burgess, A. A.	357 48
Bennett, O. J.	28 66	Byrne, James	30 50
Benedict, Grant	206 25	Clayton, A. W.	37 50
Bickert, George, Jr.	41 25	Cochnet, Joseph	37 50
Baumbach, George	79 75	Chapman, Rush	41 25
Berman, Frank	41 00	Christopher, Peter	34 75
Belmeyer, Frank	41 25	Cross Bros.	43 33
Becker, Robert	21 25	Clough, H. G.	52 67
Bellmeyer, George	35 12	Campbell Bros.	522 50
Bergeson, B. J.	45 00	Craig, Charles	200 40
Balzer Bros.	45 00	Coleman, N.	294 25
Borck, James	47 00	Chamberlain, A. B.	33 25
Brickson, P. E.	101 67	Carpenter, Mrs. Laura...	1,227 39
Birkrem, Clarence	103 33	Crandall, C. R.	41 25
Burndt, Jake	141 00	Cooper, J. C.	41 25
Billings, J. T.	40 00	Crump, J. M.	82 50
Busse, O. A.	421 25	Cobb, Pliny	129 03
		Cramer, Gerhard	41 25

General Fund Disbursements, 1911.

Christianson & Smith..	123 75	Danks, Mrs. S. J.....	97 50
Clark, Julian	32 74	Degan, John	28 25
Culp, D. C.	139 50	Dangs, Emil	41 25
Conlin, M. H.	75 00	Durnow, Carl	31 66
Cook, A. E.	41 25	Devine & Gould.....	41 25
Crow, S., & Son.....	37 50	Doyle, James	38 00
Comstock & Hall.....	156 24	Dimmick, James	30 00
Carswell, N. L.	865 84	Dean & Shank	117 50
Campbell, George	52 67	Dooley, William	25 00
Custer, Wesley	34 12	Dabbs, W. G.	41 01
Canniff, J. R.	137 00	Darrow, George	171 24
Cross, E. G., estate....	68 08	Donovan, Mike	45 00
Chrislaw, A. M.	283 58	Dove, William	26 66
Chapman, F. L.	81 75	Dorgan, William	46 66
Chapman, Lynn	75 33	Davis, J. F.	623 58
Carlan, William	113 33	Daly, S. S.	30 00
Colby, A. L.	55 00	Dahlk, J. W.	115 00
Christianson, Chris. ...	439 13	De Lang & Mahoney...	267 23
Christman, Hanson	92 90	Daly, E. S.	122 25
Christianson, Lars	92 33	Davis & South.....	1,154 12
Carlson, Nels	51 66	Drew, Loren	51 66
Chrisler, E. A.	40 33	Dahlk, H.	46 00
Christensen, Louis	439 75	Demoth, Charles	32 66
Chase, Harry	70 00	De Groat, Henry	75 50
Campbell Bros.	324 23	Dreher, J. A.	38 25
Cass, Frank	67 50	Dickensen, Nathan	55 00
Cate, N. B.	41 25	Dixon, W. S.	40 00
Conlin, John	52 33	Draheim, John	53 33
Christianson, John	24 33	Dixon & Grant	261 32
Clement Bros.	230 62	Dougan, W. J.	133 75
Cliff, Martin	26 74	Davis, B. F.	62 04
Clapp, H. W.	24 50	Dodmead, Henry	108 33
Crowley, P. J.	21 25	De Lancey, W. A.....	286 72
Crist, J. W.	86 25	De Long, Edward	41 25
Crabtree, Albert	78 25	Downs, M. T.	48 66
Coplin, Charles	30 50	Dunham, A. J.	57 00
Clement, F. L.	41 25	De Remer, Peter	78 00
Cook, F. S.	38 66	Dahl, O. A.	88 75
Cain, G. B.	37 25	Dukelow & Lueck.....	873 75
Colme, T. M.	81 66	Damm, Louis	415 00
Curley Bros.	33 75	Dahl, C.	46 67
Caine, Martin	222 25	Dahl, Mrs. Knute	32 50
Coldren, F. E.	360 25	Dahle, Ole	210 00
Clark, W. R.	191 98	Disch, Peter	21 25
Cady, Gaspard	55 00	Duesterhoff, Gust	51 67
Canniff, E. E.	41 25	Dahlk & Bell	55 00
Cassell, John	393 75	Dahle, John	67 00
Chinander, Amos	32 50	Dewar, William	36 66
Cook, Henry	37 50	Deery, James	55 00
Criles Bros.	37 50	Dakins, A. H.	93 33
Clausen, John	862 50	Dobberpuhl, Henry	87 00
Clark, W. J.	41 25	De Groat, Sierd	84 00
Carpenter, Leon	28 75	Davis, C. W.	50 00
Cook, Sam	33 75	Dean, George	51 67
Christianson, A. T.	123 75	Donnelly, G. W.	83 33
Coyle, P. J.	31 25	Davis, R. S.	37 75

General Fund Disbursements, 1911.

Dahle, O. L.	183 33	Fentel, A. E.	13 74
Dorgan, William	55 00	Foss, Knut	28 75
Dietzel, Henry	304 23	Fleming, B. F.	40 00
Dietrich, Peter	30 00	Fraser, J. W.	549 22
Edwin, L.	41 25	Frohmader, John	55 00
Eckerle, C. E.	1,649 75	Freer, George	53 33
Ebbott, John	82 50	Frisch, Mrs. Edwin....	40 00
Edgewood Farms, Inc..	690 00	Fahey, John	82 08
Erickson, O. H.	26 25	Freitag, Rudy	41 66
Erickson, O. C.	16 50	Foelker, Ed.	679 08
Eilert, Albert	28 33	Froseth, John	33 75
Ebersohl, Charles	719 18	Ferguson, G. W.	106 23
Eustis, Frank	51 66	Frodel, Vinzenz	1,001 40
Egre, Stephen	27 49	Friske, August	120 49
Eggler, William	507 65	Fossum, Andrew	80 66
Everson Bros.	242 50	Fosdahl, Chris	127 50
Ewer, H. D.	77 99	Faville, H. B.	412 50
Edwards, I. P.	34 99	Fehling, A. A.	53 75
Earle Bros.	28 99	Fagan, Etta	40 75
Edmonds, Arthur	40 00	Fosdick, George	40 62
Engesether, L. M.	46 66	Flack, M. C., & Son....	82 50
Ebel, John	38 33	Fellbell, William	18 00
Edwards, J. B.	73 75	Feiner, Ferry	755 26
Elger, Frank	38 75	Felland, Gunder	40 00
Etscheid, W. F.	88 75	Fisher, Phil	45 00
Erickson Bros.	563 97	Finnan & Connors....	30 00
Erickson, Oscar	51 00	Fossbender, James	54 00
Ells Bros.	129 75	Frydenlund, Martin ..	44 00
Ethum, Andrew	28 25	Fitzgerald, A. C.	101 33
Ellingson, Thomas	199 15	Frank, August	88 00
Ewald, Herman	55 00	Fletcher, Thomas	13 00
Endres, M. H.	37 67	Farnin, Charles	47 77
Etscheid, F. C.	593 25	Fletcher, John	37 25
Eastman, Charles	206 25	Faville, C. C.	96 25
Estabrook & Henning..	79 17	Fox, Archie	43 33
Engrebretson, Julius ..	82 50	Frendenberg William ..	28 75
Elgersina, Mel	66 75	Frost, W. A.	119 25
Everson Bros.	75 00	Fadness, H. J.	30 75
Ellingson, P. M.	41 25	Foote, Arthur	66 08
Ertz, Mat	33 25	Fox & Sorenson	163 75
Eggler, William	168 25	Frederickson, James ...	249 99
Enright, Mrs. F. E....	335 25	Fadness, John	314 00
Eregom, Albert	33 33	Flower, D. E.	158 16
Eckerle, Charles	80 00	Fosberg, August	32 50
Eidl, Ole	39 50	Flynn Bros.	38 33
Evert, A. J.	288 75	Flom, Martin	112 50
Esser & Tipple....	30 00	Fischer, J. H.	63 25
Everson Bros.	34 25	Fraedrich, Herman	100 00
Edington, Ed.	119 50	Fessenbecker, Charles ..	33 75
Etscheid, Fred	14 75	Fleming, August	41 25
Ebel, John	51 33	Grover, A. J.	281 25
Esser, Bernard	68 00	Gavin, P.	25 00
Eberhardt, Henry	43 00	Greenwood, C. T.	192 50
Forge, J.	39 75	Carbrecht, Robert	40 66
Fleming, Bruce	36 24	Ganser, John	43 33
Foley, Maurice	144 57	Grammont, Henry	30 00

General Fund Disbursements, 1911.

Greening, Chris	144 99	Grapenten, William	31 25
Gable, John	55 00	Grosse, Gustave	40 00
Grommenthal, Gerhard	33 75	Gates, W. R.	114 50
Groetzmaker, Frank ...	35 00	Gay, L. W.	82 50
Gorman, A.	456 67	Goodrich & Penniston..	460 92
Gasner, Henry	89 84	Gilbert, William	93 75
Green, W. S.	546 75	Gruenwald, Charles ...	31 67
Good, William	366 72	Garbeth, Mrs. H.....	30 00
Grunow, W. H.	71 49	Gress, Frank	55 00
Gehm, Richard	132 00	Gehrke, Theo.	67 33
Goodrich, R. O.	48 66	Genrich, F., & Son.....	88 33
Gerber & Heid	338 41	Ginanne, Mary	89 00
Granschow Bros.	51 00	Gallagher, Irvin	48 33
Green, George	50 66	Goff, H. T. & A. H.....	55 00
Graper, J. E.	38 74	Gamble, R. A.	33 00
Gorder, Thomas	41 00	Gardner, E. E.	42 00
Gault & Zick.....	82 50	Groeler, Ed.	28 75
Goodrich, J. F.	27 49	Gutweiler, Otto	33 75
Gade, William	91 66	Garey, James	41 25
Garfoot, Alva	123 24	Grafke, W. J.	20 25
Goth, George	135 83	Grosbeck, Arthur	24 25
Gietz, J.	30 00	Gentz, William	110 63
Gallitz, Anton, Sr.....	67 08	Greenwood, H. E.	88 33
Goodman, Henry	36 66	Gillett, W. J.	78 75
Gerlack, Henry	60 00	Gyte, John	32 50
Grasel, Michael	48 33	Gierhart, John	23 50
Garfoot, L. W.	47 66	Goldthorp, George	36 25
Garfoot, Ira	51 66	Garfoot Bros.	39 50
Godfrey, James	42 00	Gauthe, Victor	18 67
Gest, Henry	32 25	Hall Estate	123 70
Genin, Charles	151 75	Hanson, Mrs. Carl.....	40 00
Gasser, George	22 66	Hanser, F. R.	158 63
Gorman & Campbell....	39 00	Hern, D. V.	50 00
Gretzmacher, Fred	102 50	Heitz, William	286 08
Garside, J. B.	53 33	Hetts, Roy	41 25
Georgeson, James	26 75	Holton, E. M.	40 00
Gieneke, Fred	630 39	Hartel, Charles	37 50
Gross, William	404 25	Hilgeland, Theo.	30 75
Guderyou, E. W.	41 25	Harta, J. H.	227 50
Gibson, W. M.	40 00	Hill, William	53 33
Greenwood, C. F.	82 50	Heese, Fred	26 67
Gretzmacher, Henry ...	80 80	Hamilton, Walter	41 25
Ganz, William	298 51	Hatfield, John	31 00
Glusnapp, Fred	56 25	Hanz, John	157 50
Grashorn, Henry	161 66	Howard, O. T.	82 50
Grinde, L. S.	21 50	Hill, E. B.	136 00
Guse, Julius	60 00	Haynes, E. E.	36 25
Grosse, Gustave	41 25	Hammel, George	54 00
Griffin, J. A.	38 00	Hartl, Carl	278 52
Glanville, F. J.	32 49	Hake, J. C.	37 50
Gausmann, Mrs. H.....	68 75	Hansz, Charles	41 25
Gausheit, Frank	17 50	Hermann, Henry	121 24
Gugel, William	30 00	Harvey, W. A.	73 74
Gimsrud, R. M.	56 33	Hoffman, John	26 25
Guagi, W. B.	39 50	Haus, John	94 99
Grotzke, Julius	30 50	Huber, G. B.	1,371 24

General Fund Disbursements, 1911.

Heinbecker, Fred	45 00	Heaney, L. A.	73 74
Hern, Bert	38 74	Hoesley, T. A.	320 00
Helier, Walter	77 25	Huser, O. H.	38 67
Huebner, Jacob	40 74	Hanan, C. A.	70 00
Heimbach, J. H.	231 37	Hammann, F. J.	223 58
Hausz, J. R.	41 25	Henderson, W. F.	157 25
Herrick, P. C.	41 25	Halverson, J. D.	51 67
Heller, J. L.	40 00	Harroun, Smith	41 25
Heller, G. W.	45 00	Hewitt, Arthur	46 33
Haugen, A. M.	101 00	Haslow, Charles	46 66
Hall, G. W.	371 25	Hegge, I. P.	38 66
Honeyager, Herman ..	822 64	Hinn Bros. Co.	35 00
Hoffman, W. A.	45 00	Herold, George	41 25
Henning, Fred	131 66	Hauser, Nicholas	189 75
Hameister, Gustav	55 00	Hasslinger, J. A.	260 00
Huebner, Charles	393 22	Henke, Herman	71 00
Hoepker, Alfred	199 75	Hoffman, George	41 25
Hook, H. L.	106 00	Hanson, O. H.	41 25
Haak, W. F.	81 75	Hanson, J. H.	77 75
Haertl, P. P.	76 25	Hanson, C. B.	50 00
Hawley, J. C.	45 00	Henning, R.	36 25
Hoffman, A. H.	140 99	Hood, L. W., & Son.	34 50
Holton, Henry	71 50	Hartsough, J. W.	123 75
Hulbert, W. G.	30 00	Hurtgen, L. J.	113 75
Hanson, Fred	38 75	Holborn, George	40 00
Hartwell, W.	21 25	Heth, Gus	41 25
Hawes, Frank	35 00	Haylett Bros.	40 00
Hiney, Joseph	30 00	Hawkinson, Henry	86 71
Harter, John	41 25	Haman Bros.	122 50
Helwig, Ernest	46 66	Holdrich, John	52 33
Hinze, C.	41 25	Hamre, Andrew	41 00
Hunter, Charles	82 50	Hildestad, Carl	30 33
Haupt, E. C.	28 50	Hellwig, Rudolf	91 25
Haunsa, Charles	41 25	Hess, H. C.	46 50
Haideck, Martin	33 33	Haverlick, F. A.	26 87
Haight, B. E.	36 25	Hackendorff, Gust	86 66
Hay, John	37 50	Halverson, Austin	86 25
Hadley, E.	50 00	Hanson, H. E.	55 00
Hammerquist, C. E.	37 50	Hull, G. W.	86 91
Holt, Frank	123 75	Hanschel, Chris	32 50
Halbach, H. W.	162 50	Henke, Fred	82 50
Hinz, Herman	49 16	Hanson, Hans	29 50
Hanson, Sever	100 00	Hanold, George	155 25
Holmbeck, Ole	31 66	Harvey, Verne	76 75
Hinz & Devoe.	94 07	Houston & Smith	37 50
Host, J. A.	51 00	Hall, G. W.	151 69
Hayes, Mrs. N. M.	40 25	Harding, F. W.	41 25
Howell, D. J.	330 00	Hagg, Jacob	111 00
Hoover, Leslie	55 00	Hagen, S.	82 50
Hanson, A. J.	55 00	Hanson, Fred	36 66
Hendrickson, Mrs. Ed. .	41 00	Hutchins, Charles	41 25
Hoffman, Mike	41 25	Harding, Frank	240 00
Hovery, L. W.	117 08	Hammersley, E. C.	151 25
Harris, George	31 25	Hammersley, Fay	41 25
Hellery, G. W.	55 00	Hathaway, C. A.	40 00
Head, M. A.	41 25	Hanson, C.	40 00

General Fund Disbursements, 1911.

Hanson, John	52 66	Jefferson Transfer Co.	165 00
Hoskins, Joseph	53 33	Janny, Joseph	40 50
Isbam & Smith	353 25	Jennings, H. D.	188 32
Isely, William	37 37	Kraft, Reynolds	46 00
Immel, John	50 00	Kurtzweg, Gust	23 00
Irish, L. B.	48 00	Kincannon, George	38 74
Ingalls, F. M. & W. C.	200 00	Krause & Grier	81 25
Inderbo, E. E.	25 66	Kraemer, E. A.	41 25
Jacobson, Ole	50 00	Kragos, Herman	41 25
Johnson, P. O.	29 33	Koch, Christ	763 83
Johnson, H. R.	40 00	Kirtz, Herman	48 33
Julian, Anton	76 73	Klinger, Max	76 25
Jordan, Frank	28 75	Kimber, Byron	55 00
Jacklin, B. A.	52 25	Koch, Chas.	874 01
Johnson, J. G.	92 25	Kenyon, Ransom	25 00
Jones, Griff	38 33	Krause, Gabriel	16 67
Jorgenson, George	96 25	Kieklow, W. L.	103 33
Johnson, Mrs. Nels	100 00	Kunz, Peter	35 00
Jaeger, Charles	160 33	Keller, Alva	79 75
Johnson, C. T.	71 49	Kolkind, Erick	33 25
Johnson, Charles	36 24	Kowilka, Emil	38 75
Jacobson, Ole	106 25	Kutzner, August	48 00
Jabs, Henry	44 33	Koser, Will	35 74
Jensen, Henry	105 67	Keitel, E. C.	92 49
Johnson, Matt	20 50	Kiser Bros.	75 00
Janes, Dave	40 00	King, A. G.	155 99
Jenson, J. W.	91 75	Klingbeil, Fred	156 67
Jacobson, Chris	31 25	Krippner, J. M.	39 75
Jorgenson, George	55 00	Kerstell, Frank	64 33
Johnson, E. L.	110 00	Kimball, E. A.	158 50
Johnson, William	41 25	Keller, John	33 75
Jones, T. K.	28 33	Kubel, William	137 50
Janke, E.	55 00	Koblitz, Conrad	71 25
Jargo, Ole	73 66	Koch, Christ	101 25
Johnson, L. A.	20 50	Knopes, Henry	138 75
Jensen, P. C.	55 00	Kaul, Peter	35 00
Jenson, William	46 00	Kelley, J. H.	177 00
Julseth & Bunsell	38 74	Kelley, E. H.	105 00
James Bros.	46 66	Knilians, G. A.	71 25
James, Howell	41 25	Kading, W. C.	123 75
Johnson, O. M.	266 25	Kleist Bros.	50 66
Jorgenson, M.	40 50	Kirley, P. F.	41 25
James, N. L.	55 00	Kyle & Nequit	514 52
Johnson, Albert	41 00	King, J. B.	48 33
Jacobs, Louis	55 00	Kundert, Ed.	39 25
Jacobson, J. M.	41 25	Kessenich, Peter	170 00
Johnston, W. H.	74 50	Kelley, Lester	92 50
Johnson, P. L.	106 33	Kimball, Henry	109 66
Jost, Theo.	22 50	Klutz, Henry	31 66
Johnson, Clarence	29 75	Kruger, Louis, Jr.	56 25
Jones & Roberts	123 75	Klugow, F.	71 00
Jantz, J. M.	26 25	Kearney, Michael	241 25
Jacobson, J. T.	143 45	Kuembach, August	255 50
Johnson, R. C.	41 63	Keller, Jasper	193 50
Johnson, Peter	36 67	Kopp, Nicholas	33 75
Jacobson, Chris.	24 66	Knipschild, William	75 00

General Fund Disbursements, 1911.

Klein, William	41 25	Kaschuba, William	38 75
Kleinert, C. H.	100 00	Knoop, August	453 75
Kittelson, Ole	38 66	Kratz, Charles	32 25
Kasube, William	80 00	Kerr, Wesley	38 25
Koch, William	147 92	Knerzer, E. T.	37 50
Kroogman, S.	165 00	Kellen, M. A.	21 66
Krey, Laurence	27 66	Keller, Jasper	38 00
Kienan, Henry	38 75	Kau, L.	38 75
Kieffer, Charles	91 66	Kruse, John	55 00
Kaeding, Henry	36 66	Koch, Mrs. Matilda	122 66
Kortendick, G. T.	46 66	Kull, C. J.	38 50
Krueger, William	41 66	Kemp Bros.	32 33
Kirchner, Henry	51 66	Katria, Nicholas	33 33
Karnopp, Emil	68 25	Klein, Emil	34 98
Kimball, C. A.	37 00	Kurth, William	55 00
Koch, Charles	40 00	Kahabka, John	30 00
Kellogg Estate, H. B.	482 73	Kading, William	38 75
Keitel, E. C.	43 33	Lacy & Foley	15 66
Kittelson, Martin	20 50	Lefeber, Wilbur	43 33
Kranz, Charles	44 00	Lacy, M. A.	40 00
Kranz, Mrs. Mary	32 50	Lubcke, C. H.	188 25
Kassebaum, C.	30 00	Liehe, Charles	14 49
Knospe, Charles	51 00	Ludermann, Frank	633 50
Kienholz, David	37 50	Larson, Mike	46 33
Kelley, D. J.	35 12	Lindemann, John	75 75
King, A. H.	145 50	Lappley, Fred	52 33
Kaska, Robert	32 66	Ludeman, Mrs. John	40 00
Kemnitz, Ed.	50 00	Ludwig, Sr., Frank	80 00
Krebsbach, Julius	141 67	Langhoff, F. M.	41 25
Kuhlman, August	39 33	Ladd, E. M., & Co.	476 50
Kobler, E. E.	43 00	Larson, P. G.	34 99
Kittelson, Hans	42 67	Langhoff, John	118 74
Keller, Henry	82 91	Lungwitz, Otto	122 48
Keister, John	38 75	Linde, A. A.	35 00
King, A. G.	28 99	Lindloff, August	38 33
Knupfel, George	31 25	Lucksinger, Fred	80 50
Keck, Joseph	31 75	Lynch, E. M.	52 66
Knudtson, Hans	46 00	Lynch, H. P.	23 74
Karstein, Theo.	55 00	Larson, L. C.	93 66
Knudson, Oscar	48 33	Lueck, Otto	112 99
Knight, E. E.	48 25	Lapley, George	443 75
Kammer, William	41 25	Loftus & Tipple	51 00
Keogh, John	38 33	Lang, William	42 33
Kraemer, Albert	179 00	Loga, W. F.	44 33
Kiser Bros.	124 42	Louden, Richard	47 33
Kortendick, H. J.	41 25	Ludwig, Frank	147 91
Kimball, Henry	41 25	Ladd, E. M.	88 00
Knowlton, L. P.	34 50	Ludtke, C. C.	55 50
Kelley, James	30 00	Lewis, Reese	76 66
Kenney, William	55 00	Larson, William	159 50
King, Louis	40 00	Lawton, Fred	110 00
Knudson, Ole	36 33	Lundy, Clarence	25 50
Kingsland, Thomas	16 75	Laufenberg, William	167 33
Krupke, William	77 50	Lantz, G. A.	71 75
Killian, J. E.	45 00	Luga, Rudolph	36 00
Kimber, Frank	55 00	Lewis, P. S.	48 33

General Fund Disbursements, 1911.

Lemke, Ernest	55 25	Libby & Kohlmeier	55 00
Lien, O. H.	30 00	Lentz, Frank	41 25
Luck, Chas.	36 00	Lobus, John	40 00
Lewis, Moses	67 50	Lathrop, Fred	44 33
La Fay, William	418 25	Lawrence & Wollendal	33 00
Luther, Gust	96 25	Lindauer, L.	40 00
Larson, Even	28 66	Markey Bros.	37 50
Lawton, D. O.	32 66	Morrissey, Perry	92 75
Lubcke, C. C.	55 00	Miller, W. L.	67 50
Lagerquist, Frank	110 00	McDermit, George	41 25
Lang, G. W.	41 25	McLeod, J. A.	1,017 75
Laurence, William	26 66	Madsen, Chris.	150 00
Ludeman, Frank	76 25	Miller, August	50 00
Liehe, Charles	53 33	Marquette, Herman	33 75
Larson, Henry	55 00	Madison, H. C.	38 33
Leikness, John	33 75	Murray, M. M.	343 75
Lyons, James	40 00	Mickelson, Emil	43 00
Larson, L. O.	58 75	McCormick, R. A.	673 75
Lee, Ludwig	46 66	Messerschmidt, Lewis	81 00
Lang, August	39 00	Marks, Lewis	334 50
Lenz, Frank	40 50	Mostrom, Charles	18 00
Lien, J. R.	83 32	Matters, Herman	415 80
Lorenz, Henry	117 00	Marquis, P. C.	19 99
Laskie, George	144 25	Marlett, B. S.	26 25
Lurvey, A. E.	37 50	Miller, Mike	152 50
Larson, L. O.	41 25	Maier, Mrs. Mike	34 50
Lyngsether, Martin	32 50	McKevit, John	41 25
Larkin, J. F.	55 00	Miller & Wyss	39 00
Luchsinger & Kelley	37 00	Markwardt, John, & Son	54 00
Larsen, Lewis	34 67	Muller, Edward	45 00
Love, J. O.	35 75	Meikl, Emil	30 00
Luchsinger, Nicholas	38 38	Melville, Thomas	45 00
Lewis, John	67 25	Malkow, Albert	150 00
Lembke, William	41 25	Market, William	36 66
Loop, E.	66 16	McKenzie, G. J.	567 62
Lang, Phillip	40 00	Michel, E. C.	49 99
Lamson, Alton	25 75	Moore, C. E.	48 33
Lowry, William & Sons	41 25	Marty, J. C.	50 00
Lewis, Gust.	41 67	Mickaelson, M.	51 66
Lange, Fred	62 75	Mason, C. M.	157 50
Lambert, Fred	64 00	Miller, H.	71 49
Lynch, Pat.	39 33	Mackey & Wolters	40 87
Lord, John	40 00	Mertes, Phillip	49 33
Leidig, R.	26 25	McGinnity, E. F.	41 25
Lawless, Arthur	157 37	Mahlum, German	28 99
Leitzke, W. C.	166 50	Meyer, W. F.	68 24
Larson, M. L.	55 00	McMahon, William	33 26
Legler, H. M.	1,054 12	Morphy, James	65 25
Langhran, J. W.	61 50	Maly, William	38 25
Liedtke, Rudolph	41 25	Milward, C. E.	36 25
Lobdell, Harvey	41 25	Mirlach, F. J.	90 83
Lange, L. T.	33 75	Meyer, J. R.	388 75
Lee, Claud	47 33	Mason, H. L.	25 00
Lathers, C. F.	240 25	Miller, L. H.	48 30
Leverenz, William	45 00	McCarthy, Dennis	40 00
Leupke, August	32 50	Murphy, Charles	100 00

General Fund Disbursements, 1911.

Martin, O. H.	41 25	Motz, H. P.	40 00
Manke, Herman	35 00	Murray, Ed.	46 66
Melvin, James	62 08	Meyer, J. P.	43 33
Maly, Peter	227 67	Meulmann, Andrew	41 25
McCoy & Ward	38 74	McIlroy, J. C.	41 00
Mathis, Mat	41 00	Meyer, Henry	290 73
Meloney, Joseph	33 33	Moen, Ole	37 00
Marshall, H. T.	51 66	Miller, Thomas	241 25
McKine, Frank	31 62	Nelson, J. P.	472 75
Mason, L.	45 00	Nelson, Julius	41 25
McConnell & Barth.	129 66	Newton, Frank	35 75
Miller, O. G.	28 33	Neupert, J.	41 25
Martin, D. J.	88 33	Neeley, Thomas	98 75
Mills, Melvin	41 66	Nelson, Lars	34 99
Meister, George	72 75	Nelson, O. N.	26 00
Meulmann, Andrew	32 50	North, F. A.	84 65
Murry, Thomas	319 48	Nielson, M. C.	67 50
Mills, W. E.	53 33	Nehring & Canniff	319 24
Madouse, Fred	343 91	Nettun, John	281 75
Miller, Paul	202 50	Nelson, J. N.	30 25
Mars, George	80 83	Nelson, Anton	222 98
McWhorter, C. V.	41 25	Nelson, Benjamin	157 00
McVicker, John	183 16	Niehus, Fred.	33 33
Martin, W. R.	33 75	Nichols, Jay	62 75
Montgomery, William.	44 33	Nelson, A. P.	38 50
May, G. W.	178 75	Norton, Charles	43 36
McEldoney, W. T.	406 24	Nelson, Chris.	196 75
Marquart, D. P.	41 25	Nesheim, Lars	33 25
Merrick & Grise.	752 25	Natvig, S. E.	159 98
McMahon, Joseph.	33 75	Nordlie, C. K.	37 67
Merrick, C. A.	1,078 27	Nelson, M. D.	44 00
Marrow, H. J.	292 50	Nelson, Charles	232 75
McFeeters, James	44 33	Nelson, N. P.	45 00
Maile, Henry	92 50	Nichols, A. J.	468 83
Meredith, John	37 50	Notstad, O. C.	32 67
Marquardt, Albert	40 67	Neuman, George	41 25
Marx, J. S. W.	40 00	Nelson, T. G.	41 25
Mereness, William	102 50	Nohus, Henry	29 50
Munz, George	82 50	Nelson, Ole	30 62
Minahan, J. C.	84 67	Nelson, N. A.	25 00
Meely, Thomas	85 37	Niebuhr, Fred	40 00
McLean, J. A.	38 25	Nyenhuis, John	143 75
Monica, Frank	41 25	Niht, Albert	47 33
McGavock, James	30 00	Noble, Bert	444 00
Miller, C. H.	215 81	Nokes, Albert	18 75
McCumber & Henning.	176 25	Oettmier, Nick	38 75
Mitchell, A. J.	150 00	Oleson, Anton	50 00
Mussehl, John	53 33	Ottery, Henry	41 25
McKenzie, C. W.	83 08	Oswald, Albert	31 66
Moore, J. M. & Son.	130 83	Otteson, Otto	157 33
Martin, O. H.	41 25	Odeen, Andrew	52 50
Miller, A. D.	51 66	Owen, Llwynlyn	45 00
Mitchell, John	91 67	Olson, A. O.	15 00
Maurer, R., & Sons.	70 75	Ommodt, A. J.	108 33
Mersch, William	44 33	Olson, Gilbert	57 00
Martin, George	38 33	Obrecht, R. C.	76 25

General Fund Disbursements, 1911.

Olson, Oscar	68 25	Pflugger, E. J.	263 75
O'Malley, T. P.	50 66	Powell, J. A.	444 25
O'Laughlin, William ..	125 83	Parduhn, Charles ..	110 00
O'Leary, Benjamin	88 75	Precourt, Lyman ..	45 00
O'Donald, Alexander ...	50 00	Palmer, W. H.	27 49
Owen, E. S.	23 75	Prust, William	45 00
Owens Bros.	24 75	Peterson, James	29 33
Osgaren, Gullick	175 23	Porter, H. S.	110 92
O'Leary, William	22 50	Parson, J. E.	38 00
Olson, A. A.	41 63	Poppe, Mrs. B.	55 00
Ott, Theodore	62 50	Pegelow, Frank	72 71
Olstad, John	24 00	Polster, Lewis	55 00
Olson, Olaus	50 00	Pritzal, Mrs. Francis..	105 00
Ottmer, Rudolph	35 75	Page, R. L.	31 75
Pearson, E.	82 50	Parish, Alvin	28 69
Prindeville, W. E.	41 25	Price, Herbert	123 75
Peterson, G. A.	48 33	Pearson, Frank	104 33
Platten, John	40 00	Pollock Bros.	490 00
Purcell, Patsy	80 50	Postuma, Henry	35 00
Punzel, F. C.	144 50	Priebusch, Louis	40 50
Portman, A. W.	106 50	Pontet, Albert	41 25
Pederson, Ole	61 50	Pethick, Gordon	40 00
Poss Bros.	34 33	Poppy, L.	80 00
Post, Lewis	145 00	Peterson, Frank	241 00
Porter, J. T.	271 62	Poulter, C. J.	30 25
Patz, Paul, & Benson, C. W.	48 66	Phillips, W. P.	243 75
Pike, Harry	412 50	Proudfoot, W. A.	39 75
Paltzer, Jacob	220 00	Porter, W. B.	45 00
Peterson, Rasmus	37 00	Peterson, Martha	62 50
Pierson, Henry	30 75	Pagel, H. F.	41 25
Pierce, G. E.	99 68	Priessner, C. A.	252 47
Pickar, H.	291 41	Parsons, W. A.	53 33
Pistorious, Emil	31 99	Peterson, Uraal	23 25
Peterson, Peter	317 91	Peterson, Frank	244 25
Palmer & Son, N. H.	75 00	Plumb, Henry	50 67
Palmer, W. H.	373 53	Peterson, C.	41 25
Punze, F. C.	38 74	Qualle, Sever	26 50
Porter, Louise	36 24	Quentmeyer & Carpen- ter	45 00
Potter, E. E.	611 82	Quammen & Mickelson.	46 00
Philip, Chris.	48 33	Rogers, Frank	38 75
Phillips, G. F.	36 25	Reiner, Walter	35 74
Peterson, James	63 75	Rodgers, B. T.	37 50
Peterson, P. J.	78 00	Ridgman, Tim.	38 74
Pollow, William	52 33	Rasmussen, Walter	40 75
Powell, G. D.	331 66	Rasmussen, John	327 82
Pachuff, Chris.	41 00	Reddy, John	55 00
Priebe, Frank	51 00	Robinson, Charles	139 75
Poehler, Fred.	50 00	Rasmussen, J. C.	100 00
Plovoy, John	78 66	Robertson, Andrew	278 22
Perry, J. H.	192 50	Rucks, Herman	71 31
Peterson, Peter	40 00	Riddle, A. H.	382 47
Prien, John	37 99	Retzloff, Gustav	93 66
Post, H. L.	53 33	Reuter, J. H.	35 00
Peterson, William	68 00	Richter, Benjamin	41 25
Pietsch, Fred	48 33	Reif, H. W.	81 25

General Fund Disbursements, 1911.

Raether, F. A.	37 00	Sprain, G. B.	71 25
Rosa, C. D.	35 74	Shiefelbein, Fred	232 25
Restow, A. C.	155 75	Seeley, I. B.	329 25
Reisch, William	35 00	Smith, H. S.	61 50
Rasmussen, C. H.	75 00	Stelse, William	294 75
Rischenweller, Peter ...	91 00	Smith, F. M.	158 17
Retrum, William	55 00	Schuster, G. J.	202 00
Randolph, P.	40 68	Schmidt, George	672 00
Reischenbach, P. J.	31 66	Simmons, L. L.	106 25
Roberts, Charles	41 25	Simpson, August	55 00
Rorge, A. O.	146 66	Storzing, Herman	75 33
Rouse, M. L. M.	28 87	Sasse, Fred	48 33
Rieder, Joseph	41 25	Swart, A. Z.	139 58
Rump, T. C.	31 25	Stark & Noll	72 00
Ruste, C. O.	41 25	Senty, C. W.	82 66
Rasmussen, Ed.	30 00	Soli, C. W.	367 91
Ramsey, H. L.	53 33	Sanborn, E. H.	223 74
Rasmussen, Ole	41 25	Shafer, Christ	84 53
Richards & West	116 00	Schrank, John	51 66
Roberts, J. T.	29 47	Sprecher, G. T.	43 00
Reuter, John	90 83	Schultz, Alvin	50 00
Rudder, Fred	53 33	Shager, E. O.	25 99
Roberts, H. T.	118 25	Schuster, G. J.	41 25
Rasmussen & Richards.	55 00	Swartzlow, Frank	21 66
Richardson, Frank	82 50	Schroeder, Ernest	62 33
Richter, Carlos	274 50	Schrank, William	237 75
Robbins, M. A.	41 25	Schemm, Christ.	40 00
Reitzner, J. F.	27 50	Stiegmann, Gust.	41 25
Roach, Thomas	122 90	Schwenn, John	175 31
Roisum, Hans	102 50	Strander, Erick	27 00
Rolle, Charles	300 00	Schmidt, Albert	81 24
Rowe, E. N.	78 50	Schmidt, Anton	100 22
Rogers, Alex.	43 00	Schultz, Albert	50 00
Richards, R. C.	105 00	Schneider, Harold	257 72
Rockney, Martin	33 34	Schneider, James	36 24
Rasmussen, P. A.	47 33	Swenson, Peter	54 66
Richards, R. C.	48 33	Sheppert, H. H.	108 33
Ryan, John	28 33	Somberger, Ernest	24 00
Reed, E. A.	62 25	Short, William	55 00
Renak, J. J.	108 75	Sixel, Chris.	108 00
Rutlin Bros.	86 00	Steuber, Frank.	73 50
Roberts, F. W.	345 48	Shelley, George	31 00
Roth, Emil	236 66	Salter, T. W.	678 32
Rogers, H. J.	42 00	Schultze, H. M.	21 75
Rosenheimer, Joseph ...	105 41	Stearns, E. J.	231 24
Richards, J. C.	48 33	Schmidt, R. H.	29 37
Roberts, Lewis	41 25	Sy, Fred	40 00
Reck, E. J.	41 25	Siemers, Ed.	40 00
Raubuck, John	92 91	Stephenson Farm	36 87
Roberts, John	41 25	Short, Albert	216 99
Rice, Charles	77 50	Sturm, John	90 08
Seward, J. G.	131 75	Smith & Son, Robert... ..	39 99
Sprecher, Ed.	41 25	Starks, O., & Sons.	89 50
Spike, R. C.	211 65	Sather, George	72 33
Sievert, William	42 00	Schilling & Erdmann... ..	185 82
Sperbeck, Fred	41 25	Sholts, A. H.	73 58

General Fund Disbursements, 1911.

Shaw, Henry	38 75	Schmidt, Ferdinand ...	78 33
Schultz, B. G.	37 50	Scheuring, J. P.	48 33
Schaub, B. T.	41 25	Sharpe, Douglas	35 74
Stradinger, G. J.	261 25	Strassburg, Charles ...	289 49
Siewert, Henry	29 37	Schillinglaw, William ..	38 75
Sager, Charles	49 66	Smith, Mrs. O. W.	40 00
Sager, Richard, Estate..	44 50	Strehlow, John	50 00
Sholes, Charles	25 00	Schmeichel, August	23 00
Schimmelpfenning, A. H.	63 91	Saberson, Andrew	78 33
Sandley, Albert	55 00	Schwartzlow, C. J.	41 00
Schreiber, Robert,	40 00	Smith, L. B.	34 25
Stuhlmiller, Fred	37 00	Staff, A. O.	37 50
Savage, William	41 25	Smith, S. W., & Sons..	29 66
Sanders, Claude	32 50	Spilde, Nels	77 50
Schewe, Emil	122 50	Spaight, John	402 00
Schewe, Edward	109 50	Simonson, John	30 50
Stevenson, F. R.	142 57	Shiner, Henry	39 00
Sugden Bros.	77 00	Siegert, A.	471 23
Schelter, James	39 00	Schallock, William	55 00
Schultz, John	161 25	Stanchfield, S. B.	123 75
Schwenn, J. R.	83 58	Schouten, Garret	101 67
Sveon, O. O.	46 66	Sylvester, S. W.	32 67
Sturm Bros.	45 33	Staufacher, Jacob	82 50
Schafer, William	21 99	Steinhoff, Walter	156 37
Schafer, Charles	50 00	Svalkeim, Peter	28 00
Schafer, George	162 50	Saunders, Elias	41 25
Sveum, John	47 33	Sargent, F. A.	123 75
Sherven, Ole	280 17	Sydon, William	40 00
Schienke, Gus	240 87	Sebion, T.	50 00
Snow, Dell	50 00	Sprague, E. H.	268 10
Sleep, John	32 50	Simonsen, J. E.	45 67
Smith, M.	25 00	Schiller, E. A., & Son..	77 25
Stewart, John	50 33	Schoonover, Frank	41 25
Simonson, S. K.	33 33	Swenson, John	218 43
Strabman, A. F.	155 00	Schultz, Carl	105 00
Smith, Frank	25 66	Safford, Charles	51 66
Schophoerster, Ed.	32 25	Schneider, G. & L.	55 00
Sterk, Jacob	45 50	Stark, Henry	283 75
Schantz, O. W.	32 00	Spaight, Dan	25 00
Schultz, Henry	80 00	Sorenson, Nels	88 67
Smith, Ferdinand	82 50	Strachota, K.	336 25
Schuler, Fred	192 00	Starbird, E. I.	161 41
Schmeling, Henry	43 33	Sandgren, Edward	41 25
Sunderland, Frank	105 00	Severson, Martin	31 00
Surface, Louis	55 00	Smith & Peffer	82 50
Schmidt, F. W.	55 00	Steive, Charles	33 75
Smith, C. E.	26 00	Stretzmann, William ...	16 75
Schouten, Ben	38 75	Stone, Mrs. W. L.	41 25
Seefeld, William	64 50	Stephen Bros.	98 33
Schroeder, Herman	64 33	Sizer, George	41 25
Stroebel, Fred	55 00	Swoboda, Anthony	843 25
Sharp, J. H.	155 00	Smith, Fred	55 00
Sandmann, W. D.	40 00	Sorenson, J. P.	83 84
Schouten & Beyers.	55 00	Steven, Mrs. E.	37 00
Smout, G. S.	41 00	Stolen, Olaus	25 00
Sugden Bros.	122 50	Smethurst, C. L.	77 50

General Fund Disbursements, 1911.

Schreiber, Charles	17 25	Tweedden, M. E.	34 50
Silsdorf, August	230 10	Tower, W. C.	285 00
Schafer, Jacob	182 50	Thompson, K. T.	36 33
Simonsen, John	67 50	Tschudy, Fred	82 50
Schulenberg, Ferdinand.	45 66	Urban, J. J.	960 00
South & Davis	535 50	Uglaw, W. E.	43 33
Schnorrenberg, Orville.	183 78	Unke, August	44 33
Sorensen, C.	45 00	Underhill, F. H.	49 00
Safford Bros.	55 00	Umland, G. W.	108 75
Thompson, George	37 50	Upjohn & Pomerine.	200 00
Topel, Edward	279 50	Utter, F.	36 25
Torney Bros.	160 00	Uhrlettig, John	61 00
Trieloff, W. F.	55 00	Ubert, Samuel	164 00
Tice, Henry	43 33	Van Dyke & Smith.	41 25
Thompson, Albert	521 41	Vaughen, H. E.	36 80
Taylor, B. B.	115 01	Valley, Jens	97 66
Thompson, Henry	379 00	Vesbauss, Ole	46 33
Tittmore, J. N.	283 47	Vernig, Christ.	398 74
Tank, William	42 66	Voltz, G. A.	536 58
Tilden, Henry	162 08	Van Patten & George.	38 75
Taylor, James	64 62	Vroman, Hiram	38 75
Tessman, William	224 39	Voss, Adolph	30 00
Tilley, Arthur	204 75	Volbrecht, Robert	30 00
Thomas, W. G.	75 00	Vasen, Hubert	100 00
Thomas, J. A.	28 66	Van Patten, T.	101 00
Thompson, Robert	125 25	Vernick, August	84 00
Thomas, J. D.	108 33	Volkman, Otto	16 75
Thompson, L. K.	40 00	Vetter, Charles	137 90
Thomas, Austin	28 00	Voigts Bros.	19 75
Turner, Fred	46 00	Veith, George	107 66
Tuschen, William	205 64	Van Patten, D.	35 17
Thudium, Christ.	93 33	Van Raiswyk, John.	25 00
Tennant, Door	50 00	Vogt, Henry	429 58
Titel, Emil	68 73	Wick, Samuel	41 25
Timlin Bros.	82 50	Weinmann, Albert	55 00
Torrey, James	138 75	White, E. W.	41 25
Tschabold, Emil	569 50	Weisser, Frank	46 66
Tews, C. W.	55 00	Winther, Hans	40 00
Thomas, A. E.	25 00	Wittleif, Gustaf	91 25
Thompson, John	44 00	Wescott, Frank	40 00
Torhorst, Arnold	41 25	Wolfgram & Cody.	402 95
Taylor, O. A.	41 25	Winter, Chris.	74 00
Thompson, Nels	38 25	Witte, Fred	41 25
Thompson, George	32 75	Weiskoff, Henry	41 25
Taylor, E. W.	177 23	Wright, Alice	82 50
Thompson, Melvin	34 50	Wilson, Dave	546 25
Tilledge, A. E.	82 50	White, Philip	45 00
Tessmann, William	40 00	Wilka, Fred	50 00
Thompson, J. M.	550 00	Wilear Bros.	114 36
Terry, Jacob	34 00	Wagner, Louis	41 25
Tobin, J. S.	42 66	Wade, Mrs. Addie.	30 00
Thierbach, Henry	31 25	Waite, G. E.	39 50
Thompson, Soren	505 67	Watson, William	136 65
Turner, James	27 00	Wagnuild, Oliver	29 99
Terpstra, W.	78 66	Welles, M. L.	213 90
Thril, Herman	55 00	Wagner, August	40 00

General Fund Disbursements, 1911.

Way, John	70 00	Wesenick, Charles	48 33
Welch, J. F.	177 50	Westphal, Lewis	76 75
Warner, Frank	264 50	Whetnall, H.	33 75
Wright, Henry	78 75	Welch, Burt	40 33
White, A.	82 50	Worthington, D. C.	19 75
Weigel, Fred	203 23	Weidman, Grant	51 65
Wagner, John	41 25	Wollenzien, Harlie	25 00
Walker, John	38 33	Woodburn, Lon	75 49
Wolfe, Julius	37 50	Westerweld, James	37 50
Whitney, Frank	149 00	Williams, J. B.	40 00
Wirth, Albert	28 75	Williams, T. E.	64 50
Wolters, Max	55 00	Werner, Carl	577 55
Weismiller, Albert	1,424 94	Weinke, Ludwig	223 25
Wegge, J. F.	55 74	Wilson, D. B.	108 25
Williams, Moses	53 50	White, A. F.	63 75
Wirsch Bros.	607 50	Wangsness, Peter	162 25
Williams, J. W.	25 75	Wielinger, Zyppa	40 00
Wegner, Herman	102 00	Walters, O. J.	203 75
Wetmore, Fred	40 50	West, George	304 75
Weisse, Charles	86 50	Wall, F. J.	87 50
Williams, D. J.	35 00	Warren, J. P.	169 23
Wigsmore, Ole	89 58	Wilbur, Andrew	50 00
Wenther, Charles	34 23	Weil, Alex	41 25
Wehrle, Theodore	49 33	Wearen, Richard	41 25
Winkley, D., & Son	72 50	Weise, Carl	195 98
Woodworth, Martin	39 33	Youngbluth, Emil	74 25
Westphal, John	41 25	Yager, Fred	116 25
Waldow, Otto	33 33	Young, H. C.	30 00
Walker, Charles	55 00	Youmans, L. E.	298 00
Witt, Herman	28 33	Young, Mrs. Annie	315 98
Warner, Henry	116 25	Yerges, Fred	428 37
Weidenfeldt, J. P.	43 33	Yanke, William	100 99
Weirth, Fred	50 00	Yarkie, Gus	46 66
Waddell, William	46 66	Yerges & Hensler	474 25
Wagner, C. F.	44 00	Ylvisaker, John	105 75
Wee, George	35 75	Yanke, Martin	23 25
Wagner, Frank	125 73	Youngberg, C. A.	36 25
Williams, H. R.	84 59	Yerges, F. A.	118 50
Wears, Mrs. Eva	28 00	Young, Mrs. Theo.	36 25
Wolfram, Carl	345 00	Zettle, Peter	50 00
Williams, George	51 66	Zick, Gust	19 87
White & Brockhaus	460 75	Zuill, David	389 98
Werblow, Ernest	82 50	Zick, Charles, Jr.	80 00
Weitzel, Paul	45 00	Zipp, Charles	51 66
Wipperman, William	54 00	Zweifel, Fred	38 75
Williams & Roloff	811 33	Zeidler, Louis	66 24
Weston, John	230 47	Zak, Joseph	55 00
Whitehead Bros.	38 75	Zingshein & Zoeller	41 25
Ward, W. W.	35 50	Zanke, G. A.	32 00
Whitley, Harvey	32 50	Zuch, J. M.	35 00
Wilkins, J. I.	55 00	Zee, Frank	38 25
Wampfler, J. J.	55 00	Zwickey, J. J.	55 00
Welch, J. E.	85 75	Zimbeck, Fred	33 33
Wolf, William	44 00	Ziegler, F. P.	56 75
Wescott, A. L.	33 25		
Walter, Edward	76 75		

 \$184,095 19

General Fund Disbursements, 1911.

STATE TREASURY AGENT.

Davies, D. H., treasury agent, sal. and exp.....	\$2,432 83
Madison Post Office, postage.....	64 00
Wisconsin Telephone Co., messages	78 15
Western Union Telegraph Co., messages	34

Special Agents:

Hoehne, W. H.	4 50
Calder, Thomas	28 50
Anderson, A. A.	9 00
Lueps, G. G.	2 00
Richert, J. E.	30 00
Elliott, Lafayette	19 50
Fuller, W. P.	7 50
Sanborn, Q. W.	30 00
Gorman, Thomas	34 50
Pierce, E. W.	8 00
Scoon, D. W.	68 00
Currier, L. C.	2 00
Oswald, J. J.	10 50
Siewert, J. D.	82 00
Campbell, A. F.	27 00
Wheeler, F. F.	5 00
Blackly, W. B.	14 00
Bittmer, Fred, Jr.	9 00
Fleming, Benjamin	36 00
Judd, A. C.	8 50
Button, E. D.	4 50
Teasdale, Howard	37 00
Shaughnessy, G. A.	153 00
Witt, C. E.	11 00
Gramlow, August	12 00
Gerwing, A. E.	7 50
Tresteer, Adam	16 50
MacNichols, T. H.	18 00
Kleeber, L.	24 50
Baltzer, M. E.	21 50
Blashek, E. E.	45 50
Pollock, Joseph	252 00
Malone, Thomas	25 00
Sardeson, A. M.	9 00
Barden, S. W.	21 00
McKone, T.	9 50
Markham, E. F.	4 00
Simpson, H.	7 50
Karnes, J. H.	15 00
Kibbe, A. R.	2 00
Weaver, William	24 50
Dempey, C. W.	2 00
Tallman, S. D.	10 00
Williams, G. D.	78 00
Parmeter, M. D.	9 50
Button, E. D.	4 50
Kiser, F. A.	2 00
Baker, A. P.	46 00

General Fund Disbursements, 1911.

McNe vins, W. J.	22 00
Bishop, C. M.	7 50
Peterson, August	15 00
Harris, Louis	45 50
Risniger, M. E.	22 50
Winther, F. P.	12 00
Soffa, J.	2 00
Smith, S. T.	7 50
Sleeper, J. A.	7 50
Premo, D. D.	7 50
Hartman, E. A.	16 50
Millard, A. W.	2 00
Sherman, P. G.	4 50
Thurston, G. R.	22 50
Gunderson, J. S.	36 50
Levitan, Solomon	22 00
Silbaugh, A.	7 50
Millard, P. J.	12 00
Thirman, Henry	22 50
James, H. D.	15 00
Cranston, E. N.	37 50
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	\$4,230 82

FISH AND GAME DEPARTMENT.

Burrowbridge, William, drayage	\$ 78
Western Union Telegraph Co., messages	36 52
Postal Telegraph Cable Co., messages	4 13
Wisconsin Telephone Co., messages	189 30
Madison Post Office, postage	548 44
American Express Co., expressage	174 61
Wells Fargo & Co., expressage	58 87
Democrat Printing Co., printing	2,932 27
Hurley, W. E., drayage	12 50
C. & N. W. Ry. Co., freight	29 63
C. M. & St. P. Ry. Co., freight	9 34
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	\$3,996 39

SUPERINTENDENT OF PUBLIC PROPERTY.

Regular Pay Roll, Section 170, W. S.

Bennett, C. C., superintendent	\$1,004 79
Essmann, W. L., superintendent	1,000 00
Groves, J. W., assistant superintendent	1,125 00
Meyers, A. C., assistant superintendent	375 00
Bresee, L. M., chief clerk	1,600 01
Underhill, Myrtle, stenographer	210 00
Ketchum, L. L., chief engineer	1,800 00
Glidden, A. M., assistant engineer	1,000 00
Ketchum, W. M., assistant engineer	1,200 00
Sutliff, Frank, assistant engineer	896 36
Dean, Joseph, state carpenter	1 200 00
Mason, G. H., assistant carpenter	900 00
Gussman, Charles, assistant carpenter	900 00

General Fund Disbursements, 1911.

Henwood, W. A., painter	900 00
Homme, T. O., assistant painter	840 00
Kurz, Michael, shipping clerk	900 00
Matzdorf, Martin, police	840 00
Dodge, S. T., police	840 00
Lavin, Matthew, police	840 00
Cobb, W. H., police	840 00
Jennings, J. G., police	350 00
Lafferty, Robert, police	490 00
Beck, J. F., police	350 00
Bancroft, George, police	490 00
Baas, S. C., police	840 00
Thompson, K. L., police	391 00
Hart, H. G., police	380 29
Crampton, N. A., night watch	840 00
Lyons, John, night watch	840 00
Hoffman, John, elevator operator	840 00
Ensign, M. L., elevator operator	840 00
Wagen, Clarence, elevator operator	840 00
Lynn, C. A., elevator operator	840 00
Rasmussler, Otto, janitor	403 60
McManus, P. T., janitor	770 00
Higgins, Frank, janitor	840 00
Kelley, J. D., janitor	210 00
Oleson, Charles, janitor	630 00
Jensen, K. W., janitor	840 00
Elverkrug, O. O., janitor	840 00
Howard, C. C., janitor	700 00
Wanamaker, C. H., janitor	840 00
Ekern, Even, janitor	840 00
Miller, William, janitor	840 00
Quam, Hans, janitor	840 00
Bancroft, George, janitor	350 00
Vail, F. L., janitor	233 35
Davies, T. J., janitor	840 00
Comeford, Richard, janitor	840 00
Lipp, Caspar, janitor	398 95
Jennings, J. G., janitor	490 00
Beck, J. F., janitor	490 00
Duex, Peter, janitor	816 67
Qualley, R. N., carpetman	840 00
Bakken, L. T., cuspidor cleaner	720 00
Schermerhorn, John, laborer	720 00
Gilbert, J. B., laborer	720 00
Prout, William, laborer	100 00
Doyle, Patrick, laborer	420 00
Coulter, George, laborer	380 00
Peterson, Andrew, laborer	720 00
Bennett, N. A., laborer	720 00
Anderson, Erick, laborer	600 00
Hart, H. G., laborer	396 00
Briggs, William, laborer	720 00
Thorsness, Elias, laborer	720 00
Bennett, H. O., laborer	336 00
Thompson, Clarence, laborer	120 00
Lamphere, W. A., laborer	318 00

General Fund Disbursements, 1911.

Marks, Patrick, laborer	198 00
Hartlein, George, laborer	720 00
O'Neil, J. J., laborer	600 00
Thompson, Ole, laborer	570 00
Schwichtenberg, Arthur, laborer	336 00
Sullivan, J. R., laborer,	300 00
Johnson, J. P., laborer	60 00
De Renzo, Mary, scrubwoman	547 50
Wiric, Mary, scrubwoman	547 50
Roberts, Mary, scrubwoman	547 50
Hagenbacker, Bertha, scrubwoman	547 50
Gunderson, Christine, scrubwoman	547 50
White, J. C., operating engineer	2,500 00
Holmes, A. J., engineer	1,200 00
Dorman, H. R., engineer	1,200 00
Novotney, J. F., engineer	1 200 00
Harrington, Edward, fireman	900 00
Beyler, Charles, fireman	900 00
Lynaugh, Peter, fireman	900 00
Wise, C. Z., helper	900 00
Dyer, H. G., helper	720 00
Harrington, Michael	720 00
	\$65,806 52

Extra Pay Roll, Chapter 419, Laws 1901.

O'Neil, J. J., laborer	120 00
Sullivan, J. R., laborer	360 00
Marks, John, laborer	20 00
Bohern, Peter, laborer	27 00
Dean, C. E., laborer	16 00
Groves, Asa, laborer	12 00
George, L. B., laborer	1 00
Dean, J. P., laborer	11 00
Eastman, J. A., laborer	36 00
Cooper, W. A., laborer	37 00
Engel, Bert, laborer	12 00
Greenwold, Joseph, laborer	19 00
Tatarian, C. S., laborer	10 00
Sarkis, B., laborer	7 00
Fleckenstein, Frank, laborer	35 00
Dudgeon, S. B., laborer	8 00
Cameron, William, laborer	35 00
Dean, J. R., laborer	6 00
Reiser, R. M., laborer	16 00
Lampert, Harold, laborer	4 00
Kelley, M. J., laborer	7 00
Kahler, Nick, laborer	2 00
Reid, Christian, laborer	2 00
Shacoff, Henry, laborer	28 00
Danielson, John, elevator operator	630 00
Eastman, John, night watch	32 65
Davis, O. M., elevator operator	403 60
Wuerth, H. M., stenographer	300 00
Owens, Thomas, carpenter	52 00
Owen, O. O., police	140 00

General Fund Disbursements, 1911.

Starkweather, Mamie, scrubwoman	4 50
Woodward, Addie, scrubwoman	259 50
McClaskey, Mary, scrubwoman	259 50
Kvern, Olivea, scrubwoman	258 00
Flynn, Anna, scrubwoman	247 50
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	\$3,418 25

Miscellaneous.

Madison Post Office, postage	\$4,977 96
Democrat Printing Co., printing	436 35
American Express Co., expressage	192 61
Wells Fargo & Co., expressage	169 22
Wisconsin Telephone Co., messages	140 88
Western Union Telegraph Co., messages	6 78
Postal Telegraph Cable Co., messages	25
Moody, F. B., postage	10 62
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	\$5,934 67

Stationery.

Knauber, J., Lithographing Co.	\$1,582 46
Moseley, J. E.	365 32
Cudnall, W. R. Co.	15 00
Bunde & Upmeyer	653 15
Niedecken, H., Co.	1,711 23
Siekert & Baum Stationery Co.	5,977 60
Parson Printing & Stationery Co.	14 71
Bauer, E. A., Co.	3 25
Hogan Envelope Co.	50 24
Parker Pen Co.	124 20
Eau Claire Book & Stationery Co.	665 85
Milwaukee Lithographing Co.	474 48
Milwaukee Envelope Co.	18 65
Milwaukee Lace Paper Co.	90 00
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	\$11,746 14

Chapter 7, Laws 1911.

McClurg, A. C. & Co.	\$64 80
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Chapter 175, Laws 1909.

Electrical Supply Co.	\$88 08
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Fuel for Capitol.

Cooley, C. F.,	\$15,677 04
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Insurance of Capitol.

State Insurance Fund, premiums	\$2,731 32
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General Fund Disbursements, 1911.

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

American Multigraph Sales Co.	\$ 8 11
Appleton Car Mover Co.	10 00
Addressograph Co.	72 23
Andrae, Julius, & Sons Co.	2,075 35
American Steam Pump Co.	3 25
Appleton, D., & Co.	7 00
Ault & Wiborg	14 70
Averbeck, F. A.	59 00
Automatic File & Index Co.	21 00
Alford Bros.	294 26
Allen, W. D., Mfg. Co.	8 02
American Gas Light Journal	6 00
American Meter Co.	35 00
Aluminum Sign Co.	6 67
American Association of Law Libraries	5 00
Bird & Stadelmann	12 50
Buckmaster, J. A.	44 00
Bresee, L. M.	6 00
Burroughs Adding Machine Co.	2,630 56
Bunde & Upmeyer	57 50
Bennett, Bessie	10 00
Bryant, D. D.	96 50
Bischoff, H. B.	19 75
Bristol Co., The	240 22
Black, R. A.	37 25
Banks Law Publishing Co.	12 00
Bradstreet Co., The	100 00
Brinnan, J.	6 00
Butcher, N. R., & Co.	3 60
Babcock & Wilcox Co.	2 88
Bergman, H.	30 00
Burdick & Murray Co.	12 10
Bushnell, Alvah, Co.	4 00
Baker, Voorhis & Co.	12 50
Boehmer, Maligus	28 75
Brown, S. L.	30 00
City of Madison	45 30
Conklin & Sons	974 29
Capital City Paper Co.	393 11
Capital City Green House Co.	148 81
C. & N. W. Ry. Co.	275 86
C. M. & St. P. Ry. Co.	180 93
Crane Co.	38 38
Cudnall, W. R., & Co.	30 00
Cooley, C. F.	1,277 59
Citator Publishing Co.	6 00
Conlin, D. F.	25 00
Chronicle Co.	25 00
Carpenter, W. B., Co.	7 50
College Book Store	159 03
Cantwell Printing Co.	72 10
Crosby Steam Gauge & Valve Co.	45 00
Curtis, F. W.	81 00

General Fund Disbursements, 1911.

Chapman, T. A. Co.	92 99
Chicago Tribune	24 15
Chicago Record Herald	21 60
Crescent Clothing Co.	1 90
Citer Digest Co.	15 00
Colonial Steel Co.	11 18
Callaghan & Co.	521 90
Charities Publication Co.	2 70
Cudahy Packing Co.	12 00
Channon, H., Co.	3 25
Dettloff's Pharmacy	3 05
Democrat Printing Co.	112 83
Doyon & Rayne Lumber Co.	75 56
Dietzgen, Eugene, & Co.	186 65
Dane County Memorial Association	262 50
Dearborn Drug & Chemical Co.	66 74
Diamond Rubber Co.	11 90
Domestic Engineering	2 00
Dana, W. B., Co.	10 00
Downey & Kruse Co.	5 55
Dun, R. G., & Co.	50 00
Dunn, M. L.	3 50
Erickson, Julia	103 05
Eugene, M. S.	97 75
Electrical Supply Co.	243 29
Electrical World	3 00
Elding, Samuel	9 15
Eau Claire Book & Stationery Co.	224 37
Engineering News	9 22
Eimer & Amend	76 94
Electric Railway Journal	9 00
Engelhart, E.	21 00
Frederickson, A. D. & J. V.	878 37
Fort Wayne Electric Works	132 49
F. F. F. Laundry	16 25
Fisher Governor Co.	9 87
Felton, A. P.	14 90
Flood, T. H. & Co.	25 50
French Battery & Carbon Co.	9 60
Findorff, J. H.	135 00
Foote-Pierson & Co.	22 00
Fairbanks, Morse & Co.	2 10
Grimms Book Bindery	285 60
Grady, J. S.	112 45
Gilbert, S. A.	1 00
Gallagher, John, Co.	52 50
General Electric Co.	154 04
Groves, J. W.	5 82
Gill Bros.	1 00
Gimbel Bros.	713 22
Gould, Wells & Blackburn Co.	152 17
Greig, G. T.	25
Guarantee Electric Co.	5 40
Goodyear Rubber Co.	22 58
General Paper & Supply Co.	30 00
Goll & Frank Co.	2 80

General Fund Disbursements, 1911.

Gross, Phillip, Hardware Co.	5 00
Government Accountant, The	1 50
Goetz, J. J.	20 00
Hartwig, Ida	133 60
Haswell Furniture Co.	2,949 58
Hall & McChesney	34 00
Hibbard & Richardson Co.	235 00
Harloff, Pence Co.	35
Hirsh, Sidney, Co.	400 75
Hines, C. C., Sons Co.	15 00
Holcomb, J. I., Mfg. Co.	30 19
Hogan Envelope Co.	147 27
Hunnewell Soap Co.	18 96
Holt, Henry, & Co.	1 13
Holtzer-Cabot Electric Co.	75
Haynor, W. C., & Co.	13 23
Independent Harvester Co.	309 50
Illinois Central Railway Co.	1 89
Illuminating Engineering Publishing Co.	4 25
Johns-Manville, H. W., Co.	329 31
Jarvis, C. W.	328 75
Jefferson Transfer Co.	2 00
Johnson Service Co.	9 84
Jeske, Louis	37 50
Journal Co., The	10 50
Kroncke, H. G., Hardware Co.	69 21
Knauber, J., Lithographing Co.	625 75
Keifer-Haessler Hardware Co.	26 99
Keeley, Neckerman & Kessenich Co.	268 45
Keystone Lubricating Co.	39 40
Keuffel & Esser Co.	119 00
Keyes, William	2 50
Kieckhefer Elevator Co.	34 56
Kruel, W. C., Co.	20 00
Kieckhefer, A.	4 50
Kowalke, O. L.	37 00
Lewis, Hugh	100 00
Liberty Manufacturing Co.	4 00
Link Belt Co.	17 40
Landis, Abb	1 50
Library Bureau	6 25
Lowdermilk, W. H., & Co.	2 01
Lynch, Patrick	4 25
Lunkenheimer Co., The	19 92
Meyer, Henrietta	111 95
Mahaney, Charles	464 10
Madison Gas & Electric Co.	1,789 94
Mueller Co., The	278 74
Moseley, J. E.	660 17
Michie Co., The	18 00
Mayers, A. A.	68 65
Madison Tea Co.	3 25
Moody Manual Co.	12 00
Mautz Bros.	349 61
Miller, H. C., Co.	41 18
Mitchell, J. W.	25 70

General Fund Disbursements, 1911.

Munson Supply Co.	3 50
McAdam, Lucius	3 00
Murphy Iron Works	55 92
Montgomery Ward & Co.	24 90
Milwaukee Envelope Mfg. Co.	32 85
McManus, P. T.	1 20
Meyer, M. E., Mfg. Co.	67 56
Milwaukee Sentinel	15 00
Madison Tent & Awning Co.	33 15
Macmillan Co., The	85
Magie, E. E., Co.	10 00
Meyers, M. M. Mfg. Co.	34 47
Milwaukee Chair Co.	57
Meyer News Service Co.	1 50
Nickles, R. J.	319 30
Nordberg Mfg. Co.	76 73
Nelson & Polk	196 54
Nelson, George	22 82
Niedecken, H., Co.	10 68
Nelson, O. M.	18 25
National Railway Publication Co.	8 00
Northwestern Furniture Co.	812 64
Nitchie, J. H.	7 25
Neptune Meter Co.	25 20
Ohashi, H., & Co.	274 92
Owens, William	157 55
O'Neil Oil & Paint Co.	64 68
Orvis, W. H.	2 00
Pritzlaff, John, Hardware Co.	739 43
Parsons Printing & Stationery Co.	405 15
Pyle, James, & Sons	46 29
Progressive Age	18 75
Piper Bros.	13 00
Peper, J. W.	171 61
Pennsylvania Flexible Metallic Tubing Co.	85 83
Parkinson-Marling Lumber Co.	47 14
Pick, Albert, & Co.	87 30
Parker Pen Co.	1 50
Polk, R. L., & Co.	60 00
Remington Typewriter Co.	612 37
Rauschenberger, John, Co.	163 60
Railway World	4 00
Railroad Age Gazette	5 00
Reliance Gauge Column Co.	7 40
Rollins Steam Specialty & Valve Co.	4 50
Reiner, Henry	15 00
Railway Review	4 00
Railway Equipment & Publication Co.	8 50
Revolute Machine Co.	35 00
Riverside Press	4 34
Red Cross Hygienic Co.	20 00
Ritchie, W. C., & Co.	11 20
Rosner, Rudolf	22 75
Rough Notes Co.	3 50
Schweinem, Elizabeth	107 95
Sumner & Morris	404 91

General Fund Disbursements, 1911.

Sinaiko Bros.	13 00
Spectator Co.	30 55
Schwaab Stamp & Seal Co.	167 63
Schaeffer & Budenberg Mfg. Co.	30 00
Smith Premier Typewriter Co.	300 30
Southern Wisconsin Foundry Co.	4 16
Smith, L. C., & Bros. Typewriter Co.	369 90
Stechert, G. E., & Co.	7 36
Signal Engineer	1 00
State Journal Printing Co.	6 68
Smith, A. C.	12 00
Siekert & Baum Stationery Co.	206 92
St. John, A. P.	75 90
Schwoegler & Bliss	10 75
Smith, E. H.	47 50
Sauthoff, William	4 00
Standard Mirror Co.	27 00
Standard Oil Co.	58 18
Seehausen, Wehrs & Co.	23 49
Shepard, Frank, Co.	4 00
Sumner, J. F.	119 31
Spiegel, A., Co.	19 00
Sater, E. E.	58 00
Sewel Clapp Mfg. Co.	21 15
Soldiers Memorial Association	87 50
Schuckardt & Schutte	3 50
Trask, Albertine	100 10
Thuringer, I.	78 20
Trustees' Gas Educational Fund	10 48
Telephony Publishing Co.	3 00
Traffic Service Bureau	10 00
Teckmeyer Candy Co.	2 20
Underwood Typewriter Co.	520 06
Valvoline Oil Co.	312 43
Van Deusen, A., & Son	115 25
Van Nostrand, D., Co.	1 50
Wolff, Kubly & Hirsig	101 37
Wisconsin Telephone Co.	2,139 62
West Publishing Co.	89 75
Wayman, Victor	95 70
Wright Directory Co.	14 00
Washington Building Co.	6,852 35
Wisconsin Foundry & Machine Co.	519 48
Williamson Pen Co.	131 35
Williams, David, Co.	8 50
Wiedenbeck, Dobelin Co.	51 17
Wehrman, Charles	40 15
Wisconsin Workshop for the Blind	14 95
West, H. H., Co.	27 28
Wadhams Oil Co.	56 29
Wollager Mfg. Co.	2 10
Western Electric Co.	19 00
Yahr & Lang Drug Co.	33 38
Yawkey-Crowley Lumber Co.	180 00
Yale University Press	4 90
Zehnter, Julius, Co.	4 42

\$43,789 30

General Fund Disbursements, 1911.

BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.....	\$2,702 58
Moody, F. B., asst. state forester, sal. and exp.....	2,414 99
Castle, M. A., clerk.....	800 00
Baldwin, Winnifred, stenographer.....	180 00
Crane, A. V., stenographer.....	170 00
Russell, H. L., expense.....	20 88
Doolittle, A. E., ranger, sal. and exp.....	72 13
Dougherty, J. W., ranger, sal. and exp.....	158 25
Krueger, H. W., ranger, sal. and exp.....	60 00
McDonald, J. J., ranger, sal. and exp.....	64 55
Weaver, E. M., ranger, sal. and exp.....	60 00
Jacobs, Peter, cruiser, sal. and exp.....	408 16
Johnson, H. A., cruiser, sal. and exp.....	459 91
Brooks, C. R., cruiser, sal. and exp.....	455 71
Bissell, J. H., subscription.....	1 00
Western Union Telegraph Co., messages.....	21 29
Wisconsin Telephone Co., messages.....	5 20
Madison Post Office, box.....	3 00
American Express Co., expressage.....	6 07
Wells Fargo & Co., expressage.....	11 76
Central Wisconsin Trust Co., maps.....	3 00
Grantsburg Journal, printing.....	60
Democrat Printing Co., printing.....	339 90
Meyer News Service Co., clippings.....	15 20
Forestry Quarterly, subscription.....	4 00
Macmillan Co., books.....	2 14
Raymond, W. B., recording.....	5 50
Iron River Pioneer, advertising.....	1 20
Vilas County News, advertising.....	3 90
Park Falls Herald, advertising.....	2 60
Berner Bros. Publishing Co., advertising.....	3 30
Young, G. D., advertising.....	1 90
Sawyer County Gazette, advertising.....	8 90
Record Publishing Co., advertising.....	6 40
Record Herald Co., advertising.....	2 30
Tomahawk Leader, advertising.....	4 55
Montreal River Miner, advertising.....	3 30
Hooper, C. W., advertising.....	1 90
New North, The, advertising.....	5 80
Washburn County Register, advertising.....	60
Prentice News, advertising.....	1 30
Young, G. D., advertising.....	1 65
Glidden Enterprise, advertising.....	1 65
Rusk County Journal, advertising.....	1 65
Spooner Advocate, advertising.....	1 65
Burnett County Journal, advertising.....	1 65
Merrill Advocate, advertising.....	1 65
Faust & Jungblut, books.....	41 00
American Lumberman, subscription.....	4 00
Chicago Steel Tape Co., supplies.....	6 80
Keuffel & Esser Co., supplies.....	37 04
Yawkey-Bissell Lumber Co., supplies.....	111 95
Leary, Ray, services.....	91 80
Hill, Frank, services.....	66 00

General Fund Disbursements, 1911.

Stevenson, A. L., horse hire.....	15 00
Lucius, Joseph, services.....	195 43
Hill, D., Nursery Co., seeds.....	373 94
Hillis, N. H., horse hire.....	35 42
Schenck, C. A., books.....	3 25
Streissguth-Petran Engraving Co., cuts.....	74 83
Nichols Hardware Co., supplies.....	8 00
Fay, Edward, services.....	11 08
Kenyon, R. L., Co., portable houses and supplies.....	358 40
American Forestry Association, books.....	3 00
Fairbanks, Morse & Co., pump.....	11 50
Hess, Charles, services.....	10 50
Randles, Quincy, services.....	23 07
Long, F. J., services.....	44 00
Netter, Bert, services.....	4 13
Geneva Fire Proofing Co., supplies.....	76 30
Electric Appliance Co., supplies.....	9 25
Plyer, Charles, services.....	22 00
Speakes Lime & Cement Co., supplies.....	316 15
Superior Shipbuilding Co., supplies.....	7 09
Oettinger, Andrew, recording.....	2 85
Sundry persons, labor, etc.....	128 33
O'Leary, J. E., supplies.....	343 06
Sawtell, F. C., camera.....	83 50
Flanagan, J. C., recording.....	1 00
	\$11,023 34

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., adjutant general, sal. and exp.....	2,095 23
Salsman, J. G., assistant adjutant general, sal. and exp.....	1,950 90
Edwards, J. B., assistant surgeon, sal. and exp.....	706 36
Russell, C. H., pension clerk.....	1,380 00
Driver, E. S., secretary to adjutant general.....	1,200 00
Williams, J. M., clerk.....	208 00
Rawson, M. J., clerk.....	722 00
Priestly, M. W., record and filing clerk.....	1,200 00
King, Charles, inspecting.....	600 00
Martin, C. S., secretary, reports.....	10 00
American Express Co., expressage.....	78 42
Wells Fargo & Co., expressage.....	38 63
Madison Post Office, postage.....	657 00
Western Union Telegraph Co., messages.....	34 14
Wisconsin Telephone Co., messages.....	70 80
Democrat Printing Co., printing.....	542 10
Curtis, C. B., lodging.....	15 50
Schoge, Theodore, lodging.....	163 50
Bresina, Frank, lodging.....	18 50
Neuman & Kuntz, lodging.....	30 50
Green, Charles, lodging.....	42 50
Behrman, R. J., lodging.....	14 00

Examinations:

Wing, W. L.....	6 80
Wahle, H.....	12 80

General Fund Disbursements, 1911.

Seaman, G. E.	30 80
Spawn, M. G.	17 70
Grannis, E. H.	6 40
Dunn, J. F.	16 00
Stoddard, C. H.	30 80
Redding, T. J.	43 20
Thompson, I. F.	8 40
Satter, O. M.	3 60
Webster, B. M.	3 80
Voorus, C. W.	10 40
Atwood, J. B.	8 40
Barnett, J. R.	12 80
Scheer, G. H.	7 20
Edwards, J. B., and W. M.	7 20
Marquardt, C. H.	4 40
Foster, Frederick	6 80
Albee, Harriet, administrator.	2 80
McArthur, D. S.	14 40
Frew, J. W.	38 00
Scott, J. R.	10 80
Webb, E. P.	2 00
Garner, H. L.	12 80
Amos, J. H., lodging.	20 50
C. & N. W. Ry. Co., freight.	64
O'Shea, Henry, lodging	144 00
Mueller, R. W., board of officers.	16 28
Moss, L. A., dues.	25 00
Esser, L., & Co., medals.	96 00
Wolcott, Louise, lodging	18 00
Saxton, A. E., books.	18 05
Doane, R. B., lodging.	11 00
Lamb, C. F., premium on bond.	25 00
Runde, Mary, lodging	14 50
Army & Navy Journal, subscription.	6 00
Madison General Hospital, care of patient.	11 50
Dean, Joseph, care of patient.	12 00
City of Madison, use of ambulance.	2 00
First Regiment:	
Co. A, pay roll	1,038 24
Co. A, allowance	1,065 00
Co. B, pay roll	999 83
Co. B, allowance	870 00
Co. C, pay roll	1,052 36
Co. C, allowance	870 00
Co. D, pay roll	1,005 06
Co. D, allowance	1,075 00
Co. E, pay roll	1,026 81
Co. E, allowance	1,090 00
Co. F, pay roll	933 95
Co. F, allowance	1,045 00
Co. G, pay roll	1,077 92
Co. G, allowance	890 00
Co. H, pay roll	1,056 11
Co. H, allowance	890 00
Co. I, pay roll	1,087 06

General Fund Disbursements, 1911.

Co. I, allowance	885 00
Co. K, pay roll	1,081 70
Co. K, allowance	1,080 00
Co. L, pay roll	1,018 25
Co. L, allowance	885 00
Co. M, pay roll	1,036 39
Co. M, allowance	885 00
Field Staff & Band, pay roll	1,601 27
Adjutant's allowance	530 00
Major's allowance	100 00
Hospital Corps, allowance	314 30
Staff Officers, allowance	991 80
 Second Regiment:	
Co. A, pay roll	1,073 72
Co. A, allowance	890 00
Co. B, pay roll	1,086 95
Co. B, allowance	865 00
Co. C, pay roll	1,073 75
Co. C, allowance	890 00
Co. D, pay roll	928 09
Co. D, allowance	855 00
Co. E, pay roll	1,092 26
Co. E, allowance	890 00
Co. F, pay roll	1,079 56
Co. F, allowance	890 00
Co. G, pay roll	1,098 86
Co. G, allowance	885 00
Co. H, pay roll	927 89
Co. H, allowance	835 00
Co. I, pay roll	1,066 72
Co. I, allowance	855 00
Co. K, pay roll	1,097 50
Co. K, allowance	890 00
Co. L, pay roll	1,062 50
Co. L, allowance	890 00
Co. M, pay roll	897 75
Co. M, allowance	850 00
Field Staff & Band, pay roll	1,638 61
Adjutant's allowance	530 00
Major's allowance	150 00
Hospital Corps, allowance	327 30
Medical Corps, allowance	165 00
 Third Regiment:	
Co. A, pay roll	1,098 03
Co. A, allowance	885 00
Co. B, pay roll	1,075 59
Co. B, allowance	885 00
Co. C, pay roll	1,086 95
Co. C, allowance	885 00
Co. D, pay roll	1,085 59
Co. D, allowance	870 00
Co. E, pay roll	1,067 61
Co. E, allowance	835 00
Co. F, pay roll	1,094 15

General Fund Disbursements, 1911.

Co. F, allowance	870 00
Co. G, pay roll	1,083 45
Co. G, allowance	870 00
Co. H, pay roll	1,068 95
Co. H, allowance	885 00
Co. I, pay roll	1,078 39
Co. I, allowance	880 00
Co. K, pay roll	1,089 59
Co. K, allowance	885 00
Co. L, pay roll	1,020 42
Co. L, allowance	880 00
Co. M, pay roll	1,086 17
Co. M, allowance	870 00
Field Staff & Band, pay roll	1,631 67
Adjutant's allowance	530 00
Major's allowance	200 00
Hospital Corps, allowance	533 09
Medical Corps, allowance	405 00
Tenth Separate Battalion:	
Co. A, pay roll	1,076 45
Co. A, allowance	865 00
Co. B, pay roll	994 59
Co. B, allowance	870 00
Co. C, pay roll	959 70
Co. C, allowance	795 00
Co. D, pay roll	968 53
Co. D, allowance	830 00
Field Staff & Non-commissioned Staff	213 85
Major's allowance	50 00
Troop A, First Cavalry, allowance	6,190 00
Troop A, First Cavalry, pay roll	1,183 88
Battalion A, First Artillery, pay roll	3,523 78
Battalion A, First Artillery, extra allowance	3,500 00
Rifle competition	1,157 92
Detachment	421 24
Section 1, Chapter 498, Laws of 1907.	
Light Horse Squadron Armory	2,000 00
	<hr/>
	\$118,083 95

Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, sal. and exp. .	\$1,014 50
Williams, C. R., asst. quartermaster general	1,800 00
Burroughs, E. S., sergeant	720 00
Wilkinson, Leo, laborer	720 00
Wells, M. M., clerk	480 00
Curtius, M. P., clerk	280 00
Curtius, M. P., storekeeper	480 00
Luck, E. V., storekeeper	200 00
Olson, Alma, stenographer	590 00
Democrat Printing Co., printing	192 38

General Fund Disbursements, 1911.

American Express Co., expressage.....	217 05
Wells Fargo & Co., expressage.....	349 23
Western Union Telegraph Co., messages.....	20 34
Wisconsin Telephone Co., messages.....	88 80
Davis, F. L., postmaster, postage.....	368 60
C., B. & Q. Ry. Co., transportation.....	2 62
Green Bay & Western Ry. Co., transportation.....	19 80
C., St. P., M. & O. Ry. Co., transportation.....	583 68
N. P. Ry. Co., transportation.....	4 29
C., M. & St. P. Ry. Co., transportation.....	802 58
M., St. P. & S. S. M. Ry. Co., transportation.....	26 06
Illinois Central Ry. Co., transportation.....	8 44
C. & N. W. Ry. Co., transportation.....	537 20
La Crosse & S. E. Ry. Co., transportation.....	3 90
C. & N. W. Ry. Co., freight.....	6 02
C., St. P., M. & O. Ry. Co., freight.....	304 33
C., M. & St. P. Ry. Co., freight.....	759 53
Williams, Major C. R., national competition, expenses..	222 12
Williams, Major C. R., lost property.....	395 71
Williams, Major C. R., camp expenses.....	5,590 66
Supplies:	
Bolton, J. D.	7 61
Red Wing Sewer Pipe Co.....	5 47
Wilson, Louis	34 47
Atlas Mfg. Co.	190 00
Hoffman & Billings Mfg. Co.....	200 95
Hoppe, F. A.	121 50
Home Mfg. Co.	24 00
Wisconsin Paste & Paint Co.....	88 00
Winchester Repeating Arms Co.....	51 00
Siekert & Baum Stationery Co.	105 86
O'Neil Oil & Paint Co.....	146 50
Menominee Electric Mfg. Co.	135 00
Goodyear Rubber Co.	54 00
Gleason, L. E. & Son.....	384 84
Freeland Steel Tank Co.....	125 97
Gold Medal Camp Furn Co.....	188 24
Esser, Louis	36 00
Goll & Frank Co.	13 20
La Crosse Telephone Co.....	40 71
Rauschenberger Co., John	9 77
Eberhart, W. F.	12 60
Marinette Fuel & Dock Co.....	240 56
Medberry & Findeisen Co.	73 98
Henderson Ames Co.	165 45
Frohman, G. M.	247 17
Hogel, John	59 45
Hoton, C. H.	273 09
Seibold, C. H.	1,614 14
Singleton, E. D.	13 80
Whereatt, I. G.	4 55
Northwestern Furniture Co.....	39 50
Bradley, A. M.	12 45
Winder Target Supply Co.....	70 00
Falconer, R. C.	9 12

General Fund Disbursements, 1911.

Babcock Fire Extinguisher Co.....	17 33
Singleton, Mrs. A. E.	162 52
United States Cartridge Co.....	19 30
Taylor, George	38 61
Remington Typewriter Co.....	13 05
Porter, W. E.	16 90
Sanitary Brush & Compound Co.....	8 50
Aiken Engineering Co.	49 20
Roberts, Johnson & Rand Shoe Co.....	319 89
State Insurance Fund, premiums	965 52
Toddy, J. N., transportation	2 72
Brown, J. W., transportation	2 84
Conlin, D. F., drayage	10 00
Odell, F. T., expenses	6 82
Westphal, P. C., expenses	2 65
Druse, H. A., transportation	5 38
Mueller, R. W., camp expenses	758 20
Hoton, C. H., land	400 00
Barnhardt, W. E., laundry	124 72
Armstrong, J. A., transportation	1 90
New Lisbon Mutual Telephone Co., metal	21 00
Ames Palace Horse Car Co., rent of car.....	10 00
Armorer's:	
Veeder, Harold	300 00
Wilcher, Frank	200 00
Patzer, Adolph	300 00
Ringe, F. C. E.	300 00
Garlock, G. W.	100 00
Cocroft, E. M.	200 00
Pankow, Theodore	175 00
Saucerman, W. T.	275 00
Hansen, A. C.	300 00
Hall, Stephen	75 00
Kanczewski, Ludwig	37 50
Szymanski, L.	262 50
Kriesel, C. A.	25 00
Jenck, Philip	100 00
Reid, Roy	300 00
Mueller, W.	300 00
Edmunds, Enos	125 00
Schmidt, Paul	300 00
Thiel, A. E.	300 00
Trier, A. M.	300 00
Whydotski, P. G.	175 00
Hornke, Albert	100 00
Thompson, W. E.	125 00
Friedl, W. C.	300 00
Harbick, Joseph	300 00
Bennett, Wilbert	100 00
Lally, Roy	150 00
Rosenfeldt, H. A.	300 00
Southard, John	300 00
Roellig, G. J.	300 00
Bailey, L. L.	300 00

General Fund Disbursements, 1911.

Wetherby, C. C.	300 00
Bernicke, Paul	300 00
Eastman, W. H.	300 00
Goerling, C. N.	50 00
Nathness, Albert	225 00
Lund, Anthony	300 00
King, H. B.,	50 00
Fullington, O. G.	300 00
Peck, W. S.	300 00
Swant, M. F.	75 00
Brain, Albert	75 00
Mitchell, A. E.	25 00
Clark, A. H.	160 00
Toy, G. E.	300 00
Jacobson, Albert	300 00
Quill, J. J.	300 00
McCrank, Frank	100 00
Rolfson, A.	25 00
Pieper, Arnold	50 00
Crieger, G. B.	150 00
Mueller, W. J.	250 09
Sowle, Claude	250 00
Smith, A. H.	200 00
Hoey, H. E.	200 00
Covey, Eugene	175 00
Savinski, Leo	200 00
Jacobson, N.	100 00
Danfield, Grover	175 00
Shipley, G. A.	140 00
Miller, Herman	125 00

 \$36,768 84

STATE HISTORICAL SOCIETY.

Thwaites, R. G., secretary and superintendent, sal. and exp.	\$3,506 75
Thwaites, R. G., bills paid	30 65
Bradley, I. S., librarian and assistant superintendent..	2,000 00
Nunns, A. A., superintendent's secretary	537 50
Adams, E. C., assistant	743 10
Alzheimer, Elizabeth, housemaid	420 00
Beecroft, L. J., newspaper chief	710 00
Beecroft, L. J., editorial assistant	30 00
Beecroft, D. G., superintendent's clerk	841 54
Butts, Bennie, messenger	600 00
Brisbois, Barbara, attendant	231 80
Berigan, R. E., assistant janitor	380 00
Brunker, Theresia, extra help	1 50
Bitney, Edith, extra help	3 00
Bondreau, Jane, extra help	9 00
Billings, E. D., extra help	4 70
Beecroft, A. B., extra help	4 45
Clerkin, William, attendant	240 50
Davis, B. M., services	156 80
Dyke, L. G., services	2 80

General Fund Disbursements, 1911.

Evans, A. W., document chief	800 00
Foster, M. S., reading room chief	600 83
Foulkes, M. N., assistant	146 85
Falter, Roman, attendant	134 30
Foland, Grace, cataloguer	142 75
Frey, Minnie, extra help	8 75
Gunkel, Tillie, housekeeper	534 52
Griswold, Ada, assistant	270 00
Green, Bertha, extra help	33 00
Hean, E. I., assistant	511 82
Hartman, Josephine, attendant	100 50
Hoyt, Amy, assistant	9 30
Harmon, Charles, extra help	18 00
Haskins, Carrie, extra help	29 00
Handel, Mrs. F., extra help	10 00
Jacobsen, Anna, cataloguer	606 25
Jones, M. E., assistant	136 50
Kohler, B. M., attendant	27 10
Kellogg, L. P., editorial assistant	499 99
Kelly, Mrs., extra help	29 00
Lewis, Kate, cataloguer	556 88
Lyons, Martin, janitor	630 00
Lamphere, Russell, attendant	42 50
Lane, N. O., general assistant	123 60
Link, Isadore, extra help	17 00
Mausbach, Anna, housemaid	420 00
Morse, Ralph, services	5 00
Miller, H. G., extra help	3 10
Nelson, Magnus, head janitor	985 50
Nelson, Gertrude, housemaid	414 64
Nellis, Myron, attendant	11 60
Newman, Irene, extra help	8 75
Nelson M. S., extra help	8 75
Parkinson, Eve, newspaper room chief	120 00
Proctor, R. G., assistant	277 05
Phelan, Mary, extra help	27 75
Pierce, L. F., services	55 30
Reynolds, Margaret, periodical room chief, sal and exp..	593 38
Richards, C. A., assistant	203 00
Robson, Irving, janitor	805 50
Rossman, Julia, extra help	1 50
Ryan, Mary, extra help	12 00
Stiles, Mildred, assistant	145 50
Schmeltzer, Mary, housemaid	295 00
Sutherland, A. I., general assistant	145 00
Skelton, Florence, transcribing	26 00
Strippel, H. C., transcribing	4 00
Stock, L. F., transcribing	3 25
Shambaugh, B. F., expenses	23 50
Schrieber, L. E., services	3 50
Tilton, A. C., document chief	285 00
Van Vleck, W. A., assistant	88 32
Welsch, I. A., chief cataloguer	689 83
Weeks, M. C., assistant	765 00
Warnecke, Neila, housemaid	80 00
Woodward, Addie, extra help	30 75

General Fund Disbursements, 1911.

White, Theresa, extra help	30 00
Walch, Mrs. P. H., extra help	12 00
Williams, V. E., extra help	3 10
Zehnpfenning, Edna, extra help	8 75
American Express Co., expressage	230 51
Allen, O. P., books	5 00
Alford Bros., laundry	96 00
Appleton, Robert, Co., books	24 00
American Library Association, books	9 54
American Historical Association, books	3 00
A. L. A. Board, books	2 79
Americus Book Co., books	21 61
Army & Navy Journal, subscription	2 00
Adams, W. F., books	3 72
Allaben Genealogical Co., books	12 00
Abbott, William, books	5 70
Adair's Book Store, books	9 00
Bray & Schmitz, repairs and supplies	35 35
Boston Athenaeum, book	2 00
Blanchfield, G. W. F., books	13 70
Britnell, John, books	15 10
Banker, H. J., books	8 00
Brown, W. B., books	3 50
Bohrmt, John, repairs	141 90
Badger Oil & Specialty Co., supplies	8 64
Batcheller, Edwin, books	2 85
Bliss, G. N., books	2 25
Bailey Furniture Co., furniture	5 00
Burdick & Murray Co., supplies	4 00
Brown, L. W., books	10 00
Clark, James, & Co., books	17 10
Clark, A. H., & Co., books	120 77
City Treasurer, water tax	37 60
Cudahy Packing Co., supplies	24 00
Caspar, C. N., Co., books	6 45
C. & N. W. Ry. Co., freight	88 11
C. M. & St. P. Ry. Co., freight	4 78
Carswell Co., The, books	4 10
Cunningham, H. W., books	5 00
Charities Publication Committee, books	2 50
Congdon, J. W., books	23 00
Currier, J. M., books	4 00
Continental Manufacturing Co., supplies	17 50
Campbell, W. J., books	4 00
City Club of Chicago, books	2 00
Cobb, E. L., books	2 00
Cadby, J. W., books	10 50
Conklin & Sons, ice	37 30
Cary, S. C., president, books	4 00
Custer, Milo, books	7 50
Democrat Printing Co., printing	4,924 22
Dudley, W. H., books and photographs	25 36
Dutton, E. P. & Co., books	8 00
Dennison Manufacturing Co., supplies	1 55
Dandridge, Mrs. Danske, books	3 00
Dionne, N. E., books	8 15

General Fund Disbursements, 1911.

De Witt & Snelling, books	13 50
Davis, B. M., books	8 55
Dawson Book Shop, books	16 20
Evans, Charles, books	15 00
Electrical Supply Co., supplies	76 89
Egypt Exploration Fund, books	5 00
Emery Record Preserving Co., restoring manuscripts..	1,012 75
Ferris & Ferris, drayage	3 50
Foster Bros., books	26 40
Findorff, J. H., supplies	17 35
Fuller, W. H., books	5 00
Fritz, C. B. & A. K., supplies	44 00
Fitzpatrick, T. J., books	6 25
Frederickson, A. D. & J. V., repairs	86 45
Gross, Phillip, Hardware Co., supplies	28 20
Genealogical Association, books	15 00
Goodspeed Historical Association, books	10 00
Griffin, M. I. J., books	3 25
Granulator Soap Co., supplies	18 00
Goodspeed's Book Shop, books	63 25
Hartranft, F. B., books	15 75
Hook, C. S., books	121 00
Holcomb, J. I., Mfg. Co., supplies	20 25
Hampton's Magazine, subscription	3 00
Hopkins, John, Press, books	2 00
Hepburn, W. M., supplies	6 00
Humphrey, G. P., books	4 50
Haskell & Colcord, books	2 00
Hulbert, A. B., books	150 00
Historical Commission of South Carolina, books	7 25
Hunter, Paul, books	2 50
Hamilton Manufacturing Co., cases	238 44
Huntting, H. R., Co., books	4 50
Hart, John, books	34 25
Houghton, Mifflin & Co., books	15 75
Hispanie Society of America, books	7 50
Hitchcock, F. H., books	9 50
Illinois Central Ry. Co., freight	16 28
Jackson, H. N., books	219 50
Johnson Service Co., supplies	26 23
Journal of Geography Co., books	21 73
Kenderline, T. S., books	3 50
Kinney, Andrew, drayage	30 30
Kaufman, Weimer & Fabry Co., books	5 00
Kimball Bros., books	24 75
Kenyon Printing & Manufacturing Co., books	12 00
Lide, Mrs. Leighton, books	11 00
Library Bureau, cards	37 50
Lewis Historical Publishing Co., books	46 01
Lippincott, J. B., Co., books	3 50
Littlefield, G. E., books	178 13
Lebanon County Historical Society, books	2 55
Loeser, Frederick, & Co., books	2 00
Loudermilk, W. H., & Co., books	4 50
Ladd, N. M., Book Co., books	2 00
Macmillan Co., books	9 90

General Fund Disbursements, 1911.

Madison Post Office, postage	802 00
Meyer News Service Co., clippings	26 95
McClurg, A. C., & Co., books	371 24
Morrison, N. F., books	116 54
Madison Gas & Electric Co., service	55 60
Moore, W. H., books	334 55
Munsell's, Joel, Sons, books	2 70
Morton, A. F., books	2 75
Martin & Allerdyce, books	7 50
Mautz Bros., repairs and supplies	104 79
Morice, A. G., books	5 42
Mueller Co., The, supplies	50 40
McDonough, Joseph, books	5 00
McDevitt-Wilson Bargain Book Shop, books	4 00
Monette, O. E., books	10 00
Madison Tent & Awning Co., supplies	37 50
Mackenzie, G. N., books	15 00
Meserve, I. H., books	35 00
New York Store, supplies	78 40
National Association of State Librarians, books	5 00
Niedecken, H., Co., supplies	12 25
New York Book Mart, books	6 03
National Americana Society, books	23 25
Newhall, D. H., books	13 50
Owens, William, repairs	165 35
Oppel's Fancy Grocery, supplies	1 75
O'Leary, H. A., books	7 50
Passavant, D. L., books	11 25
Perrine, H. D., books	10 00
Piper Bros., supplies	27 54
Prince Society, books	5 00
Post Exchange, books	5 35
Parker, A. G., books	5 00
Pierce & Zahn Book Co., books	25 00
Rundle Spence Manufacturing Co., supplies	2 00
Revell, F. H., Co., books	5 00
Roden, C. B., dues	9 00
Remington Typewriter Co., supplies	65 60
Runk, E. T. B., books	6 00
Riverside Mills, supplies	5 13
Riverside Press, books	6 45
Stechert, G. E. & Co., books	887 33
Sinnett, C. N., books	4 00
Seabrook, I. D., books	44 75
Streissguth-Petran Engraving Co., cuts	78 25
Sotheran, Henry, & Co., books	350 44
Salem Press Co., books	5 00
Schulte, T. E., books	61 50
Scopes, J. E., & Co., books	50 00
Safford Stamp Works, supplies	2 60
Sumner & Morris, supplies	45 82
Shelby Electric Co., supplies	72 00
Saffell, C. C., books	4 00
Sharpe, W. C., books	2 00
Smith Premier Typewriter Co., supplies	19 35
Standard Oil Co., supplies	42 01

General Fund Disbursements, 1911.

Syms-York Co., books	3 00
Scribner's, Charles, Sons, books	6 50
Southern Book Exchange, books	22 00
Schroeder, Theodore, books	5 00
State Library Commission, books	44 40
Snow & Farnum, books	25 00
Tice & Lynch, books	18 89
Torch Press, books	45 21
Treat, C. W., books	87 00
Tweedy, John, books	2 00
Torch Press Book Shop, books	79 11
Van Deusen, A., & Son, supplies	7 00
Wells Fargo & Co., expressage	195 43
Wells, R. F., books	5 00
Western Union Telegraph Co., messages	2 52
Wisconsin Telephone Co., messages	7 75
White, J. B., books	9 00
Wolf, Kubly & Hirsig, supplies	6 75
Walker, C. L., books	50 00
Wilson, H. W., Co., books	15 00
Williams, H., books	5 00
White, J. T., & Co., books	8 00
Wisconsin Archeological Society, dues	2 00
Yawkey-Crowley Lumber Co., lumber	12 65
Yankee, T. R., map	5 00
Yale University Press, books	13 50

\$36,748 66

FREE LIBRARY COMMISSION.

Brahaney, Margaret, assistant	\$520 00
Borreson, L. M. E., assistant	90 00
Bechand, M. E., assistant	371 12
Bitney, Elsie, assistant	189 40
Brabant, Alice, stenographer	244 30
Barry, Thomas, draughtsman	1,024 00
Bosson, Amy, assistant cataloguer	100 00
Burns, Florence, stenographer	44 20
Beecher, B. S., assistant	32 97
Carpenter, M. F., instructor, sal. and exp.	633 33
Curtiss, L. M., stenographer	812 14
Corcoran, Mrs. William, caretaker	360 00
Carr, Agnes, stenographer	420 00
Dudgeon, M. S., secretary, sal. and exp.	4,096 69
Drake, J. M., instructor, sal. and exp.	58 82
Daly, Anna, stenographer	441 60
Dorney, J. A., assistant	12 00
Fuller, Willard, clerk	346 12
Gaffney, Mabel, assistant	585 00
Hazeltine, M. E., preceptor, sal. and exp.	2,199 57
Hartman, Leone, assistant	130 00
Imhoff, O. M., cataloguer	1,503 53
Johnson, Irene, stenographer	585 00
Kennedy, H. T., instructor, sal. and exp.	1,314 14
Kautz, Dorothy, assistant	60 00

General Fund Disbursements, 1911.

Kinney, A. M., stenographer	50 00
Kinsman, D. O., assistant.....	750 00
Lowrie, S. G., assistant.....	950 00
Lyle, Blanche, assistant cataloguer	60 00
Mayers, A. L., executive clerk	1,320 00
McCarthy, Charles, librarian, sal. and exp.	3,500 00
Miller, J. K., indexer.....	89 97
Matson, Bertha, stenographer	608 80
McCollough, E. F., instructor, sal. and exp.	1,143 58
McCarthy, Margaret, caretaker	192 00
Matson, Ella, clerk	30 00
Nielson, William, messenger	360 00
Osborn, J. S., assistant	3 75
O'Connell, John, messenger	31 25
Ohm, H. F., assistant	68 00
Pengelly, Ruby, assistant	360 00
Rimsnider, Florence, assistant	460 00
Rassmussen, Clara, stenographer	645 75
Richards, Clara, assistant	430 50
Ryan, William, assistant	350 00
Riley, Miles, draughtsman	1,175 00
Ryan, William, draughtsman	1,175 00
Rigney, S. J., assistant	50 00
Sawyer, H. P., instructor, sal. and exp.	65 45
Stearns, L. E., chief traveling librarian, sal. and exp. ...	2,270 41
Schlosser, Ormel, stenographer	870 25
Scott, Laura, chief clerk	1,233 32
Strong, Marjorie, assistant cataloguer	200 00
Sinclair, J. F., assistant	80 00
Turvill, Helen, instructor	919 70
Togstad, Clarence, shipping clerk	75 00
Vaughn, Nellie, stenographer	13 00
Vintense, Glenn, messenger	165 36
Wilkins, Alma, assistant cataloguer	69 20
Watkins, Mary, assistant cataloguer	550 00
Wrabetz, Voyta, draughtsman	284 91
American Express Co., expressage	44 56
Accountancy Publishing Co., books	8 15
Ahern, M. E., lecture	28 65
American Library Association, lists	1 00
Alford Bros., laundry	3 54
American Economic Association, subscription	4 00
American Civic Association, dues	5 00
American Association for Labor Legislation, dues.....	5 00
A. L. A. Publishing Board, lists	118 00
American Association of Law Libraries, index	5 00
Burmeister, L. M. E., books	3 28
Bascom, E. E., manuscript	2 62
Brown, C. E., lettering	18 20
Bryant, D. D., water	40 75
Baker & Taylor Co., books	921 89
Boston Book Store, books	1 00
Bixby, Harriet, expenses	4 03
Bonnier's Publishing House, books	93 59
Bascom, E. L., lectures	20 00
Corcoran, Margaret, laundry	8 50

General Fund Disbursements, 1911.

Co-operative Publishing Co., books	2 00
Claude & Starck, photographs	1 50
Collyer's Pharmacy, subscriptions	9 55
Charities Publishing Committee, subscription	4 00
Chivers Book Bindery, supplies	1 06
Democrat Printing Co., printing	1,759 11
Democrat Printing Co., supplies	68 25
Dudgeon, M. S., bills paid	2 00
Daily Cardinal, subscription	1 50
Eastman, J. S., rent of fans	9 00
Electrical Supply Co., supplies	16 35
Elliott, A. W., services	10 00
Evening Wisconsin Co., subscription	3 00
Elm Tree Press, books	1 00
Franklin Square Subscription Agency, books	90 90
Frederickson, A. D., & J. V., supplies	19 75
Ferris and Ferris, drayage	2 75
Fish, A. B. R., services	3 50
Gilbert, Sarah, services	25 50
Gundlach, A., slides	5 50
Harloff, P. F., repairs	12 05
Haertel, M. H., translating	62 00
Haswell Furniture Co., supplies	28 00
Harden News Co., subscription	6 60
Hogan, M. J., expenses	43 00
Houghton, Mifflin & Co., books	1 98
Heath, D. C. & Co., books	75
International Tax Association, books	2 00
Kinney, Alice, cleaning	33 90
Kornhauser, Alexander, & Co., supplies	4 55
Kinney, Andrew, drayage	2 20
Kroncke, H. G., Hardware Co., supplies	4 10
Karstens, Charles, repairs	1 75
Legler, H. E., lecturer	26 95
Lloyd-Jones, Chester, expenses	4 78
Library of Congress, cards	50 00
Madison Postoffice, postage	826 88
Meyer News Service Co., clippings	60 00
Minnesota Public Library Commission, list	3 00
Madison Gas & Electric Co., service	124 30
McClurg, A. C., & Co., books	1,105 59
Mommsen, A. C., refund	94
McDevitt-Wilson Bargain Book Shop, books	84
Mautz Bros., supplies	3 30
Moseley, J. E., books	32 00
Milwaukee Free Press Co., subscription	5 00
Munro, D. C., services	10 00
Multum in Parvo Binder Co., supplies	2 40
Municipal Journal & Engineer, subscription	3 00
Menasha Wood Split Pully Co., boxes	105 30
Morris, Mrs. C. S., expenses	9 46
Madison Tent & Awning Co., supplies	5 25
Madison Free Library, maintenance	582 43
Milwaukee Journal, subscription	2 00
Milwaukee Daily News, subscription	3 00
Minneapolis Journal, subscription	4 80

General Fund Disbursements, 1911.

Mayers, A. L., services	18 50
MacMillan Co., books	4 94
National Association of State Libraries, dues	5 00
Nickles, R. J., supplies	1 00
National Society for the Promotion of Industrial Educa- tion, dues	2 00
National Municipal League, dues	5 00
Owens, William, repairs	8 15
Postal Telegraph Cable Co., messages	86 81
Piper Bros., supplies	7 60
Plymouth Public Library, books	60
Price, W. H., lecture	10 00
Publishers Weekly, subscription	26 00
Public Libraries, subscription	2 00
Polk, R. L. & Co., directory	12 00
Ryan, William, services	199 12
Rice, W. F., services	50 00
Reber, L. E., dues	3 00
Remington Typewriter Co., machines, etc.	119 75
Review Publishing Co., subscription	1 00
Rand, McNally & Co., maps	14 65
Stechert, G. E., & Co., books	12 00
Streissguth-Petran Engraving Co., cuts	38 96
Sun Printing & Publishing Association, subscription ..	1 00
Short Ballot Organization	5 00
Suburban Life, subscription	2 50
Sheldon, F. M., lecture	10 00
Tolman, W. H., dues	3 00
Twentieth Century Co., subscription	2 00
Tiefenthaler, L. F., services	27 75
Van Buren, Maud, lecture	37 91
Voter Company, subscription	1 50
Wolfenson, L. B., services	10 00
Western Union Telegraph Co., messages	38 66
Wells Fargo & Co., expressage	52 90
Wisconsin Telephone Co., messages	59 80
Wadsworth, Harriet, services	20 30
White, A. O., drayage	1 75
Whitewater Public Library, refund	7 00
Wilson, H. W. Co., books	24 80
Wyer, J. T., Jr., lecture	26 20
Wisconsin Telephone Co., rental	38 55
Will, M. E., lecture	5 00
State Insurance Fund, premiums	40 67
	\$44,345 58

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Birge, E. A., director	\$375 00
Birge, E. A., bills paid	76 00
Hotchkiss, W. O., geologist, sal. and exp.	3,228 41
Weidman, S., geologist, sal. and exp.	2,593 78
Hirst, A. R., engineer, sal. and exp.	2,597 61
Torkelson, M. W., engineer, sal. and exp.	2,650 68
Kuelling, H. J., assistant engineer, sal. and exp.	1,568 83

General Fund Disbursements, 1911.

Juday, Chancey, biologist, sal. and exp.	1,574 15
Augspurger, L. F., analyst.....	118 33
Adler, Sigmund, services	2 90
Brewer, B. C., stenographer	661 80
Blair, W. E., analyst	144 33
Bergh, O. I., assistant, sal. and exp.	362 13
Barnes, R. A., services	117 95
Baker, O. E., assistant, sal. and exp.	429 68
Balsey, F. M., services	99 01
Colladay, E. B., services	11 30
Conrey, Guy, analyst	533 33
Curran, Gwendolin, services	5 30
Dunnewald, T. J., assistant, sal. and exp.	894 23
Dudgeon, S. B., assistant, sal. and exp.	188 75
Dake, C. L., assistant, sal. and exp.	279 08
Doerschalk, J. J., stenographer	14 10
Elsom, J. C., services	49 83
Edwards, M. G., services	9 00
Fennemann, N. M., services	206 73
Graul, E. J., analyst	406 10
Huels, F. W., special assistant	50 00
Hall, S. P., services	254 74
Johns, Louise, analyst	540 01
Jackson, W. M., services	4 60
Juday, W. D., services	12 80
Kirk, W. E., stenographer	33 60
Le Claire, C. A., assistant, sal. and exp.	815 48
Le Grand, A. J., services	18 90
Lenher, Victor, services	7 00
Lytle, I. G., book rent and services	35 00
Musbach, F. L., assistant and analyst, sal. and exp.	1,979 01
Meyer, A. H., assistant, sal. and exp.	488 15
Mitchell, W. R., services	7 50
Nourse, S. D., services	127 00
Nelson, O. M., assistant	8 38
Nelson, W. M., services	8 80
Peltier, G. L., services	7 80
Pinkerton, F. S., services	73 50
Peterson, P. P., assistant	125 00
Pickering, H. G., services	7 95
Schoenmann, L. R., assistant, sal. and exp.	470 47
Schneider, Hyrum, assistant, sal. and exp.	222 68
Sanford, F. G., clerk	275 00
Spraker, E. B., services	51 28
Schwada, J. P., services	5 60
Thwaites, F. T., assistant, sal. and exp.	884 42
Thayer, C. E., stenographer	22 20
Toole, E. H., services	43 78
Tyrell, Joseph, services	42 20
Voss, Josephine, services	26 00
Williamson, R. C., stenographer	13 20
Wright, H. A., services	49 00
Ward, O. G., drafting	64 41
Buettell, R. B., laborer	1 60
Allis-Chalmers Co., supplies	17 60
American Express Co., expressage	147 92

General Fund Disbursements, 1911.

American Highway League, dues	25 00
Alford Bros., laundry	1 29
Baker, J. T., Chemical Co., supplies	88 05
Bishop, J. & Co., Platinum Works, supplies	282 11
Bernard, W. P., boat rent	22 50
Bausch & Lomb Optical Co., supplies	4 29
Curtiss, F. W., photographs	15 00
College Book Store, supplies	2 00
Christensen, A. H., photographs	19 50
Capital City Paper Co., supplies	13 86
C. & N. W. Ry. Co., freight	1 38
C., M. & St. P. Ry. Co., freight	11 78
Cameron, Amberg & Co., supplies	4 50
Casper, C. N., Co., maps	1 25
Dietzgen, Eugene, Co., supplies	116 34
Democrat Printing Co., printing	1,250 45
Democrat Printing Co., supplies	16 15
Eimer & Amend, supplies	341 56
Friedland, R., & Sohn, books	67 70
Grimm's Book Bindery, supplies	2 40
Gurley, W. & L. E., repairs and supplies	122 00
Gibson, William, board of men	110 75
Gilbert, S. A., supplies	2 00
Harloff-Pence Co., rent of fan	6 00
Haswell Furniture Co., supplies	27 75
Illinois Central Ry. Co., freight	13 45
Jarvis, C. W., drayage	6 56
Keeley, Neckerman & Kessenich Co., supplies	4 35
Kornhauser, Alexander, & Co., supplies	4 00
Kelley-Springfield Road Roller Co., rent of rollers	213 00
Klein Feed Co., supplies	3 40
Kruse, C. J., supplies	6 15
La Londe, B. E., map	25 00
Lewis, Harmon, expense	64 68
Lerch Bros., services	27 75
Lorenz Model Co., supplies	42 75
Lipman Mfg. Co., pump	10 80
Madison Post Office, postage	194 75
Mandel Engraving Co., cuts	539 65
Madison Tent & Awning Co., supplies	11 00
McIntosh, Stereopticon Co., supplies	2 70
Negrette & Zambra, expense	10 70
Olin, F. E., supplies	30 62
Parsons Printing & Stationery Co., supplies	73 67
Powers, E. L., & Co., reprints	19 75
Piper Bros., supplies	25 80
Polk, R. L., & Co., directory	6 00
Post, L. M., supplies	21 00
Raymo, Julius, livery	3 50
Sargent, E. H., & Co., supplies	136 30
Streissguth Petran Engraving Co., cuts	103 36
Spencer Lens Co., supplies	20 25
Sumner & Morris, supplies	14 30
Sumner, Edwin, & Son, supplies	8 20
Stechert, G. E., & Co., supplies	5 00
Tomlinson, W. H., supplies	62 18

General Fund Disbursements, 1911.

University Co-operative Co., supplies.....	18 12
University of Wisconsin, repairs.....	3 40
Underwood Typewriter Co., supplies.....	23 50
Van Cleave, H. L., & Sons, supplies.....	2 50
Whitall Tatum Co., supplies.....	66 98
Wells Fargo & Co., expressage.....	100 18
Wolff, Kubly & Hirsig, supplies.....	22 55
Whitson, A. R., expense.....	127 31
Wehrman, Charles, supplies.....	4 00
Wisner, A. W., livery.....	63 50
Wood, K. T., rent of launch.....	80 00
Whitbeck, R. H., expense.....	47 84
Warren, H. E., repairs.....	30 00
Wisconsin Foundry & Machine Co., supplies.....	1 40
	\$30,998 43

GRAIN AND WAREHOUSE COMMISSION.

Johnson, H. A., member.....	\$1,200 00
Vernan, J. E., member.....	1,200 00
Crumpton, W. H., member.....	1,200 00
	\$3,600 00

STATE BOARD OF AGRICULTURE.

Treasurer State Board of Agriculture, state aid.....	\$10,000 00
Treasurer State Board of Agriculture, chap. 392, laws of 1909.....	49,510 35
Democrat Printing Co., printing.....	2,784 60
Madison Post Office, postage.....	738 41
Wisconsin Telephone Co., messages.....	28 05
Western Union Telegraph Co., messages.....	9 98
Postal Telegraph Cable Co., messages.....	5 61
American Express Co., expressage.....	151 02
Wells Fargo & Co., expressage.....	47 00
C., M. & St. P. Ry. Co., freight.....	14 89
C. & N. W. Ry. Co., freight.....	36
Streissguth-Petran Engraving Co., cuts.....	296 14
State Insurance Fund, premiums.....	2,425 68
	\$66,012 09

BOARD OF IMMIGRATION.

Campbell, A. D., commissioner, sal. and exp.....	\$2,215 27
Packer, B. G., commissioner, sal. and exp.....	327 74
Berry, Rose, stenographer.....	900 00
Wells Fargo & Co., expressage.....	18 55
American Express Co., expressage.....	151 15
Madison Post Office, postage.....	285 00
Wisconsin Telephone Co., messages.....	59 25
Madison Engraving Co., cuts.....	409 35
Western Union Telegraph Co., messages.....	3 11
Rand, McNally & Co., maps.....	400 00

General Fund Disbursements, 1911.

Democrat Printing Co., printing.....	1,755 05
U. S. Land and Irrigation Exposition, floor space.....	360 00
Foster, Tom, services	79 40
Manz Engraving Co., cuts.....	23 10
Meyer News Service Co., clippings.....	46 15
Parsons Printing & Stationery Co., supplies.....	26 55
Madison Engraving Co., cuts.....	18 39
Stanley, F. G. & C. A. Co., boxes.....	12 40
Commissioners of Public Printing, paper.....	437 63
Underwood Typewriter Co., supplies.....	25 00
Postal Telegraph Cable Co., messages.....	65
Capital City Paper Co., supplies.....	2 52
Grimm's Book Bindery, cases.....	5 00
Haswell Furniture Co., furniture.....	138 00
American Multigraph Sales Co., multigraph.....	332 22

 \$8,031 48

BOARD OF CONTROL.

Conover, A. D., member, sal. and exp.....	\$2,035 35
Grimmer, Elmer, member, sal. and exp.....	1,295 34
Graebner, W. H., member, sal. and exp.....	3,468 98
Frisby, A. J., member, sal. and exp.....	3,024 58
Cowie, R. S., member, sal. and exp.....	2,549 17
Lindley, P. H., member, sal. and exp.....	1,145 14
Smith, R. E., member, sal. and exp.....	1,051 57
Woodward, Daniel, member, sal. and exp.....	1,076 25
Tappins, M. J., secretary, sal. and exp.....	2,582 63
Lerum, A. C., chief clerk.....	750 00
Lerdall, H. T., chief clerk.....	750 00
Lerdall, H. T., 1st asst. chief clerk.....	550 02
Barnard, J. E., 1st asst. chief clerk.....	209 95
Johnson, C. M., 1st asst. chief clerk.....	340 07
Hadley, L. L., 2d asst. chief clerk.....	903 73
Barnard, J. E., clerk.....	647 41
Howard, M. V., stenographer and clerk.....	958 63
Breitenbach, A. E., stenographer and clerk.....	800 00
Seibel, J. M., field officer, sal. and exp.....	2,552 05
Jostad, B. M., field officer, sal. and exp.....	2,672 13
Gruenhagen, A. F., field officer, sal. and exp.....	2,825 46
Cowie, A. J., field officer, sal. and exp.....	2,315 23
Ring, L. B., field officer, sal. and exp.....	934 42
Rawson, H. R., parole officer, sal. and exp.....	236 42
Beach, F. E., parole officer, sal. and exp.....	2,336 55
Lee, Oscar, parole officer, sal. and exp.....	940 83
American Express Co., expressage.....	34 63
Wells Fargo & Co., expressage.....	40 63
Democrat Printing Co., printing.....	370 69
Madison Post Office, postage	711 80
Wisconsin Telephone Co., messages.....	826 10
Western Union Telegraph Co., messages.....	208 29
Postal Telegraph Cable Co., messages.....	64 97
Schill, I. L., examination.....	10 00
Wegge, W. F., examination.....	88 00
Becker, W. F., examination.....	87 90
Gibbs, G. L., examination.....	8 00
Gill, J. F., examination.....	4 20

General Fund Disbursements, 1911.

Lyman, J. V. R., examination.....	10 00
Mathieson, J., examination.....	10 00
Riley, F. S., examination.....	4 20
Fiebiger, G. J., examination.....	8 50
Hotchkiss, D. J., examination.....	3 60
Head, L. R., examination.....	5 00
Berg, John, fees.....	5 38
Muller, Emil, fees.....	8 20
Tillman, William, fees.....	8 20
Jones, T. R., fees.....	3 42
Snyder, I. S., auditing.....	1,850 00
Smith, R. M., transporting patient.....	49 70
Reichenbach, F. J., services.....	40 16
Evening Wisconsin Co., advertising.....	4 00
Milwaukee Free Press, advertising.....	1 90
News Publishing Co., advertising.....	1 90
Lake Mills Leader, advertising.....	2 60
Milwaukee Journal, advertising.....	2 80
Parker, E. E., & Son, advertising.....	2 60
Watertown Weekly Leader, advertising.....	2 60
Waukesha Freeman, advertising.....	5 20
Waupun Leader, advertising.....	2 85
West Bend News, advertising.....	2 60
Horicon Reporter, advertising.....	2 85
Watertown Daily Times, advertising.....	3 60
Dodge County Banner, advertising.....	3 00
Milwaukee Sentinel, advertising.....	4 40
Hartland News, advertising.....	2 60
Jefferson County Union, advertising.....	2 60
Banner Printing Co., advertising.....	6 10
Jefferson County Democrat, advertising.....	3 45
Juneau Independent, advertising.....	2 60
Oconomowoc Enterprise, advertising.....	2 60
State Journal Printing Co., subscription.....	5 00
Milwaukee Free Press, subscription.....	5 00
Democrat Printing Co., subscription.....	5 00
Hardin News Co., subscription.....	9 60
Barlass, D. M., transporting patient.....	20 45
National Conference of Charities & Correction, reports.....	300 00
MacLean, I. S., services.....	18 80
	\$43,840 18

CHARITABLE & PENAL INSTITUTIONS

State Hospital for Insane.....	\$168,875 72
Northern Hospital for Insane.....	165,238 72
School for Deaf.....	91,189 86
School for Blind.....	37,865 11
Industrial School for Boys.....	104,755 56
State Prison.....	155,960 08
State Public School.....	73,998 23
Home for Feeble-Minded.....	170,253 95
State Reformatory.....	99,152 57
Tuberculosis Sanatorium.....	120,918 10
	\$1,188,207 90

General Fund Disbursements, 1911.

WISCONSIN WORKSHOP FOR BLIND.

Adler Realty Co., rent.....	\$1,250 00
Bitker's Department Store, shades.....	9 80
Democrat Printing Co., printing.....	5 72
Dunck Tank Works, tank.....	28 00
Kustermann, Oscar, sal. and disb.....	1,826 14
Kojis, John, salary.....	618 00
Patz, Peter, salary.....	618 00
Schroeder, William, salary.....	694 75
Wilmans, F. M., salary.....	214 00
Wenzel & Henoch, plumbing.....	31 45
Zanna, Michael, salary.....	618 00
	\$5,913 86

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS.

(Chap. 324, Laws 1909.)

Arnold, J. C., plates.....	\$9 76
American Laundry Machine Co., supplies.....	3 75
Allan, M. S., seeds.....	10 52
Boston Store, supplies, etc.....	90 79
Berry, M. J., supplies, etc.....	22 33
Carroll, G. A. mattresses, etc.....	242 38
Commercial Chemical Co., supplies.....	5 55
Coughlin, E. L., supplies.....	7 20
Democrat Printing Co., printing.....	2 74
Downey & Kruse Co., repairs.....	62 42
Dyer Saddlery Co., carriage robe.....	7 00
Derse, W. H., supplies.....	9 16
Dearsley Brothers, plumbing.....	116 76
Ellis & Coogan, carpenter work.....	942 19
Evers, L. F., painting, etc.....	145 90
Evans, D. D., supplies.....	1 00
Ellsworth, Mrs. A. B., harness.....	15 00
Foote, H. W., salary.....	386 20
Friend, L. R., plumbing.....	352 76
Fairbanks, Morse & Co., repairs, etc.....	7 70
Gross, Phillip, Hardware Co., repairs, etc.....	78 74
Gimbel Brothers, window shades.....	56 75
Goodyear Rubber Co., hose.....	13 13
Hoffman & Billings Mfg. Co., repairs.....	22 85
Heinl, Joseph, & Sons, repairs.....	39 40
Hennecke, C., Co., repairs.....	6 00
Heimann, M., & Co., supplies.....	16 81
James, Peter, salary.....	420 00
Johns-Manville H. W. Co., repairs.....	31 20
Kiewert, C. L., Co., paint.....	16 50
Kelly, D. F., horse shoeing.....	47 00
Loew, John, horse shoeing.....	5 00
Langworthy, William, salary.....	15 80
Manthy-Sieker Co., repairs.....	44 02
Mackell, D. F., salary.....	45 80
Meyer, L. A., Co., repairs, etc.....	14 10
Milwaukee Gas Light Co., repairs.....	3 95

General Fund Disbursements, 1911.

Milwaukee Leather Belting Co., belting.....	7 42
Newman Clock Co., dials.....	2 59
Niedecken, H., Co., supplies.....	9 36
Nutting, H. K., salary.....	90 00
O'Neil Oil & Paint Co., oil.....	13 35
Peterson, P., & Sons, painting.....	4 85
Patek Brothers, paint.....	11 73
Rhoades & Fillman, blankets.....	30 00
State Insurance Fund, premiums.....	407 70
Solberg, Isaac, salary.....	400 16
Schuster, E., & Co., ribbon, etc.....	40 62
Singer Sewing Machine Co., repairs.....	58 85
Thiele, Henry, Co., carpet warp.....	25 57
Weden, H., & Sons Co., oil.....	1 81
Webb, Genevieve, salary.....	351 00
Warner, Nellie, salary.....	420 00
Yale, H. P., & Co., pulleys.....	3 15
Zuege, Fred, hay, etc.....	224 57
	\$5,420 89

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:		Columbia County Asylum:	
Brown.....	\$7,237 50	Columbia.....	\$4,507 93
Door.....	1,033 73	Adams.....	171 50
Iron.....	333 61	Green Lake.....	163 52
Kewaunee.....	686 48	Jackson.....	175 55
Marinette.....	82 28	Juneau.....	511 78
Oconto.....	1,916 91	Marquette.....	664 09
Shawano.....	23 58	Portage.....	322 37
Taylor.....	156 67	State-at-Large.....	2,489 44
	\$11,470 76		\$9,006 18
Chippewa County Asylum:		Dane County Asylum:	
Chippewa.....	\$4,544 14	Dane.....	\$9,848 36
Ashland.....	1,004 88	Crawford.....	124 20
Barron.....	2,587 72	Juneau.....	14 14
Bayfield.....	1,426 96	La Crosse.....	14 14
Burnett.....	339 36	Milwaukee.....	183 79
Clark.....	750 69	Washburn.....	156 44
Jackson.....	175 87	State-at-Large.....	408 65
La Crosse.....	101 46		\$10,749 72
Pepin.....	727 17	Dodge County Asylum:	
Polk.....	339 31	Dodge.....	\$7,555 58
Price.....	1,544 94	Adams.....	31 72
Rusk.....	1,903 93	Clark.....	57 64
Sawyer.....	160 87	Fond du Lac.....	39 42
Taylor.....	1,409 39	Green.....	9 86
Washburn.....	499 46	Green Lake.....	27 00
Wood.....	157 62	Langlade.....	27 00
State-at-Large.....	839 80	Lincoln.....	200 92
	\$18,513 57		

General Fund Disbursements, 1911.

Shawano	350 86	Washburn	47 27
State-at-Large	172 23	Wood	168 87
	<hr/>	State-at-Large	1,707 78
	\$8,472 23		<hr/>
Douglas County Asylum:			\$18,271 70
Douglas	\$6,219 21	Fond du Lac County Asylum:	
Ashland	2,462 37	Fond du Lac	\$6,343 29
Barron	668 24	Brown	182 42
Bayfield	1,145 72	Calumet	229 14
Burnett	168 30	Door	364 86
Iron	126 25	Green Lake	1,970 72
Price	127 33	Langlade	182 42
Sawyer	64 21	Lincoln	182 42
Washburn	100 66	Marquette	1,014 42
State-at-Large	1,010 13	Oconto	182 42
	<hr/>	Oneida	364 86
	\$12,092 42	Ozaukee	228 42
Dunn County Asylum:		Portage	906 14
Dunn	\$4,820 36	Shawano	182 42
Ashland	512 48	Vilas	182 42
Barron	2,085 53	Waushara	490 00
Bayfield	343 71	Wood	547 28
Buffalo	174 52	State-at-Large	2,084 00
Burnett	511 47		<hr/>
Clark	344 21		\$15,637 65
Douglas	64 04	Grant County Asylum:	
Oneida	167 24	Grant	\$7,457 85
Pepin	1,016 63	Crawford	1,653 98
Pierce	1,194 65	Lafayette	181 44
Polk	804 95	State-at-Large	671 07
Price	342 36		<hr/>
St. Croix	172 04		\$9,964 34
Taylor	738 19	Green County Asylum:	
Washburn	522 88	Green	\$4,046 14
Wood	171 32	Buffalo	172 42
State-at-Large	1,191 99	Jackson	325 91
	<hr/>	Juneau	1,877 90
	\$15,178 57	Lafayette	2,691 37
Eau Claire County Asylum:		Pierce	170 27
Eau Claire	\$4,808 14	Polk	344 91
Ashland	683 92	Rock	33 61
Barron	851 01	State-at-Large	392 89
Bayfield	2,761 66		<hr/>
Buffalo	634 21		\$10,055 42
Clark	1,212 11	Iowa County Asylum:	
Iron	509 63	Iowa	\$3,916 29
Jackson	614 87	Adams	177 12
Lincoln	338 36	Ashland	168 67
Marquette	336 11	Buffalo	331 91
Pepin	4 28	Burnett	166 07
Polk	334 51	Crawford	337 41
Price	1,028 48	Douglas	166 28
Taylor	2,164 61	Iron	172 72
Vilas	65 88		

General Fund Disbursements, 1911.

Jackson	664 40	Clark	1,564 78
Lafayette	3,100 33	Florence	174 42
Pierce	514 13	Iron	702 22
Polk	850 50	Jackson	536 85
Price	167 57	Juneau	349 76
Shawano	47 42	Langlade	1,491 35
Trempealeau	139 35	Lincoln	2,089 18
Washburn	164 38	Marquette	310 53
State-at-Large	3,263 46	Oconto	1,061 21
		Oneida	768 52
	\$14,348 01	Polk	203 69
Jefferson County Asylum:		Portage	2,695 98
Jefferson	\$7,927 79	Sawyer	175 92
Ashland	174 92	Shawano	1,432 27
Burnett	172 59	Taylor	107 97
Dodge	63 42	Vilas	176 72
Juneau	88 88	Waushara	350 01
Lincoln	175 62	Wood	3,001 18
Rock	39 99		\$25,063 46
Taylor	176 42		
Waushara	346 66		
State-at-Large	1,257 74	Marinette County Asylum:	
	\$10,424 03	Marinette	\$1,464 43
La Crosse County Asylum:		Ashland	347 26
La Crosse	\$9,611 14	Bayfield	163 37
Bayfield	172 32	Brown	163 29
Buffalo	657 57	Calumet	168 52
Pierce	327 41	Clark	503 09
State-at-Large	517 00	Dane	9 26
	\$11,285 44	Door	1,029 98
Manitowoc County Asylum:		Dunn	164 92
Manitowoc	\$6,080 57	Florence	497 20
Calumet	1,139 87	Forest	275 84
Door	1,694 50	Iron	909 34
Kewaunee	1,507 38	Jackson	493 62
Langlade	340 51	Juneau	162 54
Oconto	336 76	Kewaunee	239 01
Ozaukee	2,385 71	Langlade	506 90
Portage	65 16	Lincoln	500 56
Shawano	201 54	Marquette	11 58
Taylor	83 44	Oconto	3,224 52
Vilas	167 57	Oneida	470 02
State-at-Large	5,701 95	Portage	658 73
	\$19,704 96	Price	165 07
Marathon County Asylum:		Shawano	1,545 83
Marathon	\$7,192 29	Vilas	544 43
Ashland	173 92	Waushara	171 57
Barron	331 02	Wood	319 88
Buffalo	173 67	State-at-Large	2,323 70
			\$20,034 51
Marquette County Asylum:		Milwaukee County Asylum:	
Marquette	\$17,838 43	Milwaukee	\$17,838 43

General Fund Disbursements, 1911.

Monroe County Asylum:		Pierce	336 86
Monroe	\$4,498 93	Sauk	171 67
Adams	168 92	Vilas	175 33
Clark	79 02	Waushara	690 52
Jackson	26 74	Wood	344 73
Juneau	717 97	State-at-Large	6,154 28
State-at-Large	172 18		
	<hr/>		
	\$5,663 76		\$16,658 69
Outagamie County Asylum:		Rock County Asylum:	
Outagamie	\$7,030 50	Rock	\$9,184 29
Bayfield	347 16	Brown	167 57
Calumet	531 68	Marquette	678 82
Door	697 87	Washburn	175 42
Kewaunee	1,385 24	State-at-Large	1,747 25
Langlade	346 81		
Lincoln	529 23		<hr/>
Oconto	1,053 38		\$11,953 35
Oneida	228 01	St. Croix County Asylum:	
Pierce	168 77	St. Croix	\$5,045 14
Portage	699 12	Ashland	334 42
Rusk	332 61	Barron	1,822 79
Shawano	1,080 12	Bayfield	1,055 67
Taylor	13 02	Buffalo	329 86
Waupaca	29 51	Burnett	855 75
State-at-Large	348 11	Douglas	154 27
	<hr/>	Marquette	167 42
	\$14,821 14	Pepin	159 49
Racine County Asylum:		Pierce	2,738 12
Racine	\$8,044 50	Polk	2,983 51
Clark	166 17	Portage	482 25
Dane	105 14	Sawyer	162 92
Dodge	112 72	Taylor	180 74
Iron	66 32	Winnebago	267 08
Jefferson	161 52	State-at-Large	1,725 88
Kenosha	7,296 14		
Kewaunee	161 02		<hr/>
Marinette	166 87		\$18,465 31
Oneida	64 50	Sauk County Asylum:	
Rock	166 42	Sauk	\$5,387 36
State-at-Large	1,376 23	Barron	100 64
	<hr/>	Burnett	108 79
	\$17,887 55	Juneau	2,292 52
Richland County Asylum:		Monroe	78 21
Richland	\$3,220 93	Pepin	135 38
Adams	292 26	Pierce	516 48
Buffalo	504 42	Sawyer	104 54
Crawford	3,205 37	Washburn	173 42
Jackson	170 52	State-at-Large	545 90
Juneau	869 54		
La Fayette	177 17		<hr/>
Marquette	168 92		\$9,443 24
Monroe	176 17	Sheboygan County Asylum:	
		Sheboygan	\$10,557 64
		Calumet	710 00
		Door	168 92

General Fund Disbursements, 1911.

Fond du Lac	168 92	Portage	69 83
Green Lake	528 08	Waushara	174 49
Iron	229 64	State-at-Large	3,699 06
Langlade	337 86		
Ozaukee	168 92		
Pierce	168 92		\$9,493 84
Portage	337 86		
Shawano	539 00	Washington County Asylum:	
Taylor	33 28	Washington	\$4,009 71
Waushara	210 78	Ashland	203 37
Wood	337 86	Calumet	870 33
State-at-Large	2,369 50	Forest	160 52
		Kewaunee	174 30
	\$16,867 18	Lincoln	363 11
		Langlade	171 15
Trempealeau County Asylum:		Oconto	524 24
Trempealeau	\$5,625 65	Oneida	356 41
Buffalo	1,341 13	Ozaukee	4,445 25
Clark	1,051 31	Portage	346 16
Jackson	2,049 22	Shawano	338 31
Pepin	420 91	Vilas	166 78
Portage	2,667 23	Waushara	691 56
Wood	661 01	State-at-Large	2,970 16
State-at-Large	496 20		
			\$15,791 36
	\$14,312 66		
Vernon County Asylum:		Waukesha County Asylum:	
Vernon	\$4,744 52	Waukesha	\$7,265 71
Adams	497 18	Adams	175 82
Barron	508 28	Calumet	536 87
Buffalo	169 44	Dodge	177 12
Burnett	338 86	Green Lake	28 70
Clark	749 46	Jefferson	274 12
Crawford	1,174 90	Kenosha	13 44
Jackson	847 14	Kewaunee	4 53
Juneau	1,016 58	Langlade	4 53
Pepin	508 28	Milwaukee	176 82
Polk	338 86	Oneida	177 29
Wood	278 57	Ozaukee	146 06
State-at-Large	2,492 22	Portage	223 16
		Racine	61 33
	\$13,664 29	Shawano	176 79
		Waupaca	156 42
Walworth County Asylum:		Waushara	9 06
Walworth	\$4,397 86	Wood	266 92
Barron	180 24	State-at-Large	3,462 87
Buffalo	179 28		
Door	169 27		\$13,337 56
Jefferson	118 48	Waupaca County Asylum:	
Kenosha	167 78	Waupaca	\$5,457 64
La Fayette	165 71	Bayfield	169 32
Marquette	171 84	Forest	169 30
		Iron	228 65

General Fund Disbursements, 1911.

Kewaunee	338 18	Dodge	112 71
Langlade	792 50	Florence	328 64
Lincoln	567 66	Green Lake	567 93
Oconto	1,347 06	Iron	227 38
Portage	3,095 05	Kewaunee	163 48
Price	674 30	Lincoln	726 20
Shawano	512 29	Langlade	163 12
Taylor	165 21	Marquette	163 93
Waushara	75 46	Oneida	162 57
Wood	1,174 74	Portage	74 76
State-at-Large	1,269 01	Shawano	941 42
		Taylor	204 00
		Waushara	747 31
		Wood	162 72
		State-at-Large	806 55
	\$16,036 37		
Winnebago County Asylum:			
Winnebago	\$11,254 95		
Ashland	164 45		
Bayfield	663 32		
			\$17,635 44

Total for chronic insane\$470,143 14

MAINTAINING ACUTE, CHRONIC AND CRIMINAL INSANE.

Milwaukee county asylum \$73,685 78

SCHOOLS FOR THE DEAF, CHAP. 537, LAWS 1909.

Antigo	\$2,782 21	Madison	1,116 64
Appleton	979 99	New London	1 244 99
Ashland	2,294 43	Oshkosh	1,501 65
Eau Claire	6,400 30	Platteville	1,033 65
Black River Falls	2,555 54	Racine	2,226 65
Bloomington	1,117 76	Rice Lake	1,873 29
Fond du Lac	1,275 54	Sheboygan	1,403 18
Green Bay	2,925 00	Stevens Point	2,334 03
La Crosse	684 01	Superior	1,030 83
Milwaukee	13,371 96	Wausau	1,329 15
Marinette	1,497 76		
			\$51,008 56

SCHOOLS FOR THE BLIND, CHAP. 199, LAWS 1909.

Milwaukee	\$5,955 56
Racine	1,904 45
	\$7,860 01

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC ECONOMY, CHAP. 313, LAWS 1909.

Dunn county	\$4,000 00
La Crosse county	4,000 00
Marathon county	3,955 96

General Fund Disbursements, 1911.

Marinette county	4,000 00
Winnebago county	4,000 00
	\$19,955 96

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

Town Rutland	75 00
Town Hazel Green	75 00
Town Pine River	75 00
Town Union	75 00
Town Osceola	75 00
	\$375 00

SECURING TAX STATEMENTS, CHAP. 212, LAWS 1909.

Comerford, W. H., per diem and exp.	\$25 07
Cobban, A. J., per diem and exp.	97 16
Nagler, L. B., per diem and exp.	105 13
Brabant, E. J.,	36 59
	\$263 95

COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF
LEGISLATION IN THE UNITED STATES.

McCarthy, Charles, expenses	\$81 95
Frost, E. W., expenses	48 10
Sauthoff, Harry, services	75 00
	\$205 05

STATE BOARD OF CANVASSERS.

Democrat Printing Co., pub. returns	\$233 40
State Journal Printing Co., pub. findings	55 30
	\$288 70

STATE PARK BOARD, CHAP. 327, LAWS 1909.

Norlie, J. A., land	\$4,150 00
Olson, H. B., land	3,800 00
State Bank of Madison, interest	98 13
Vilas, W. F., estate of, option	250 00
Sheldon, H. T., expenses	41 13
Olson, Rachel, land	700 00
Forswald, Martin, land	1,000 00
Fetzer, Cody & Brandhardt, abstracts	29 00
Graves, A. C., surveying	15 00
Brude, T. T., land	333 34
Weborg, Peter, land	2,518 70

General Fund Disbursements, 1911.

Brown, John, guardian of Jonas Tenneson, land.....	933 33
Berner, Jacob, land	1,100 00
Johnson, Andrew, land	4,500 00
Olson, L. T., land	333 33
Olin & Butler, recording deeds	5 00
Welcher, H. C., land	2,500 00
Nelson, Otto, recording deeds	16 10
Olson, H. B., watchman	225 00
Selleck & Cheek, abstracts	44 50
Egeland, G. R., expenses	58 27
Messenger, Emma, land	9,327 30
Clark, A. H., clerk circuit of Sauk Co., condemnation of land	9,550 00
Herfort, Frank, land	750 00
Hanson, Olaf, land	8,500 00
Commissioners of Public Lands, land	165 50
Olson, H. B., lumber, etc.	112 00
Weidman, S., option	15 00
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	\$51,070 63

TAX TITLE AND OTHER LANDS PURCHASED, CHAP. 137,
LAWS 1909.

Land, Log & Lumber Co., land	\$10,000 00
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ANDERSONVILLE MONUMENT COMMISSION.

Streissguth-Petran Engraving Co., cuts	\$89 24
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VICKSBURG NATIONAL MILITARY PARK COMMISSION, CHAP.
541, LAWS 1907.

Burnham, O. J., expenses	\$187 04
Bird, H. P., expenses	152 20
Harrison Granite Co., monuments	20,000 00
Martin, A. J., lettering	7 00
Weissert, A. G., expenses	174 80
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	\$20,521 04

GOVERNOR'S CONTINGENT FUND.

McGregor, Duncan, private secretary	\$2,500 00
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WISCONSIN ARCHEOLOGICAL SOCIETY.

Streissguth-Petran Engraving Co., cuts	\$16 59
Schaum Engraving Co., cuts	25 78
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	\$42 37

General Fund Disbursements, 1911.

WATERWAYS COMMISSION, CHAP. 429, LAWS 1907.

Reid, R. S., expenses	\$901 04
Reid, L. T., salary	50 00
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	\$951 04

STATE BOARD OF ARBITRATION.

Humphrey, John, per diem and exp.	\$1,731 07
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WISCONSIN DAIRYMEN'S ASSOCIATION, CHAP. 457, LAWS 1909.

Treas. Wisconsin Dairymen's Ass'n.	\$4,000 00
Democrat Printing Co., printing report	483 76
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	\$4,483 76

SOUTHERN WISCONSIN CHEESE MAKERS' AND DAIRYMEN'S ASS'N, CHAP. 457, LAWS 1909.

Treas. Southern Wisconsin Cheese Makers' and Dairy- men's Association	\$1,000 00
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WISCONSIN CHEESE MAKERS' ASS'N, CHAP. 321, LAWS 1903.

Treas. Wisconsin Cheese Makers' Ass'n.	\$600 00
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WISCONSIN STATE POULTRY ASS'N, CHAP. 554, LAWS 1907.

Treas. Wisconsin State Poultry Ass'n	\$246 80
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WISCONSIN CRANBERRY GROWERS' ASS'N, SECTION 1479—a,
W. S. 1898.

Treas. Wisconsin Cranberry Growers' Ass'n	\$250 00
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WISCONSIN BUTTER MAKERS' ASS'N, CHAP. 461, LAWS 1907.

Treas. Wisconsin Butter Makers' Ass'n.	\$600 00
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WISCONSIN FEATHERED STOCK ASS'N, CHAP. 554, LAWS 1907.

Treas. Wisconsin Feathered Stock Ass'n	\$315 20
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EASTERN WISCONSIN POULTRY AND PET STOCK ASS'N, CHAP.
554, LAWS 1907.

Treas. Eastern Wisconsin Poultry and Pet Stock Ass'n	\$65 21
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General Fund Disbursements, 1911.

WESTERN WISCONSIN POULTRY ASS'N, CHAP. 554, LAWS 1907.

Treas. Western Wisconsin Poultry Ass'n.....	\$47 68
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WISCONSIN STATE FIREMEN'S ASS'N, CHAP. 308, LAWS 1909.

Treas. Wisconsin State Firemen's Ass'n	\$400 50
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BADGER FIREMEN'S ASS'N, CHAP. 308, LAWS 1909.

Treas. Badger Firemen's Ass'n	\$82 00
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WEIGHTS AND MEASURES, CHAP. 274, LAWS 1903.

Gurley, W. and L. E., weights and measures	\$239 00
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WISCONSIN VETERANS' HOME.

Treas. State Insurance Fund, premiums	\$942 19
Treas. Wisconsin Veterans' Home, care of inmates, etc	113,823 29
Treas. Wisconsin Veterans' Home, chap. 248, laws 1893, less insurance	4,057 81
	\$118,823 29

MEMORIAL HALL, CHAP. 166, LAWS 1907.

Rood, H. W., custodian	\$1,300 00
Mautz Brothers, frames	17 65
Ridgway, I. A., picture	10 00
Democrat Printing Co., pamphlet cases, etc.	22 61
Barber, C. W., portrait	10 00
	\$1,360 26

WISCONSIN HORTICULTURAL SOCIETY, CHAP. 408, LAWS 1907.

Treas. Wisconsin Horticultural Society	\$7,835 60
Commissioners of Public Printing, paper	91 61
Democrat Printing Co., printing	82 67
Madison Engraving Co., plates	51 73
	\$8,061 61

CLAIMS AGAINST UNITED STATES.

Sturdevant, L. M., special agent, sal. and exp.	\$934 00
Castle, B. J., special agent, sal. and exp.	906 58
Lehner, Philip, special agent, sal. and exp.	1,506 00
	\$3,346 58

General Fund Disbursements, 1911.

SUPERINTENDENTS OF COUNTY ASYLUMS.

Democrat Printing Co., printing reports	\$270 56
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PUBLIC DOCUMENTS.

Democrat Printing Co., pub. documents	\$1,585 62
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BOUNTY ON WILD ANIMALS.

Sundry persons	\$17,967 00
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INSPECTOR OF APIARIES.

France, N. E., per diem and exp.	\$468 97
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ACADEMY OF SCIENCES, ARTS AND LETTERS.

American Express Co., expressage	\$ 8 01
Wells Fargo & Co., expressage	3 88
C. & N. W. Ry. Co., freight	3 12
Cockayne, E. O., half-tones, etc.	437 00
Streissguth-Petran Engraving Co., cuts	205 21
Democrat Printing Co., binding	150 00
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	\$807 22

STATE BAR EXAMINERS.

Jackson, A. A., per diem and exp.	\$329 25
Richmond, T. C., per diem and exp.	257 78
Glicksman, Nathan, per diem and exp.	259 08
North, J. R., per diem and exp.	305 97
Rusk, L. J., per diem and exp.	438 99
Democrat Printing Co., printing	166 29
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	\$1,757 36

INTERSTATE PARK COMMISSION, CHAP. 109, LAWS 1907 AND
CHAP. 376, LAWS 1909.

Perkins, P. H., per diem and exp.	\$211 63
Wild, G. W., per diem and exp.	99 62
Dorothy, F. B., services	53 03
Bayne, A. Y., & Co., construction of bridge	2,342 82
Wolff, L. B., services as engineer	316 20
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	\$3,023 30

COMMISSIONERS OF PUBLIC PRINTING.

Democrat Printing Co., printing proposals	\$56 65
Eau Claire Telegram, printing proposals	49 35
Hicks Publishing Co., printing proposals	39 95

General Fund Disbursements, 1911.

La Crosse Tribune, printing proposals	37 60
Milwaukee Free Press, printing proposals	69 60
Superior Telegram, printing proposals	44 65
State Journal Printing Co., printing proposals	15 60
	<hr/>
	\$313 40

PAPER.

Bouer, E. A., Co.	\$19,357 55
Cantwell, J. D., Paper Co.	538 89
Capital City Paper Co.	14 00
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	\$19,910 44

DISBARMENT PROCEEDINGS, CHAP. 84, LAWS 1903.

State vs. A. E. Schwittay.

Marinette Co., witness fees	\$914 48
Smith, C. F., sheriff fees	127 60
Fairchild, H. O., attorney fees and exp.	1,644 83
Budlong, C. A., clerk's fees	65 60
Gauerke, J. W., attorney fees	990 73
Parkes, J. T., taking testimony	285 00
Tquirell, J. F., expert testimony	409 88
Smith, E. H., services	7 20

State vs. J. C. Mars.

Bird, C. B., attorney fees	230 00
Umbreit, A. C., attorney fees	140 00
Bird, C. B., paid for certified copies, etc.	36 85
Umbreit, A. C., expenses	20 50
Evers, W. A., transcript of evidence	60 90
Clerk of Circuit Court, Ashland, fees	1 00
Kennerd, W. H., witness fees	13 56
Leschinger, E. E., witness fees	21 30
Holland, William, witness fees	13 14
Duquaine, Syl, witness fees	13 14
Kraft, Fred, witness fees	13 14
Upthegrove, Thomas, witness fees	19 28
Garvin, John, witness fees	19 28
Nohl, W. G., witness fees	19 28
Collier, Frank, witness fees	12 60
Hooper, J. F., witness fees	15 06
Wescott, W. A., witness fees	15 06
Bird, C. B., witness fees advanced to G. H. Dawson.	15 06
Bassett, William, witness fees	15 06
Grandine, J. D., witness fees	15 50
Raymond, J. D., witness fees	15 82
Hernek, John, witness fees	13 78
Klmczak, Anton, witness fees	13 78
Skochpol, Joseph, witness fees	14 48
Marconiller, O., witness fees	12 98
Marconiller, Isaac, witness fees	12 98

General Fund Disbursements, 1911.

Mathey, Anton, witness fees	12 98
Parlik, J. H., witness fees	14 48
Bird, C. B., witness fees advanced to A. E. Pekley....	15 98
Mlezia, Mike, witness fees	14 48
Early, Frank, witness fees	8 46
Schoenbeck, August, witness fees advanced to Frank Early	5 00
Schoenbeck, A. J., witness fees	14 26
Pawlok, Stanley, witness fees	4 88
Schoenbeck, August, witness fees advanced to Stanley Pawlok	8 66
Pawlok, Mrs. Stanley, witness fees	13 54
Caldwell, A. J., witness fees	13 84
Netzer, N. C., witness fees	13 84
Lucas, Peter, witness fees	13 84
McCarthy, Ted, witness fees	14 64
Stanton, W. B., witness fees	11 88
Mead, Charles, witness fees	15 06
Mead, Charles, serving subpoenas	68 10
Kennerd, W. H., disbursements in serving subpoenas with officer	19 79
Raymond, J. D., disbursements in serving subpoenas with officer	12 01
Foster, Edgar, witness fees	50 00
Bird, C. B., witness fees advanced to Edgar Foster....	33 00
Matson, Mats, witness fees	40 00
Bird, C. B., witness fees advanced to M. Matson.....	15 00
	\$5,672 57

COUNTY AGRICULTURAL SOCIETIES.

Ashland County Agricultural Society	\$913 68
Barron County Agricultural Society	1,519 16
Bayfield County Fair Association	942 38
Berlin Industrial and Agricultural Society	1,290 19
Brown County Agricultural and Fair Association	682 50
Blakes Prairie Agricultural Society	839 62
Boscobel Agricultural & Driving Park Association....	1,251 70
Buffalo County Agricultural Society	1,989 93
Burnett County Agricultural Society	163 76
Baraboo Valley Agricultural Society	1,805 44
Calumet County Agricultural Society	529 22
Clark County Agricultural Society	1,753 35
Central Wisconsin State Fair Association	999 37
Central Agricultural & Driving Park Association	1,593 56
Columbia County Agricultural Society	2,025 75
Dane County Agricultural Society	2,200 00
Dodge County Fair Association	1,986 00
Door County Agricultural Society	839 06
Dunn County Agricultural Society	1,225 88
Eau Claire County Agricultural Society	2,158 68
Evansville Rock County Agricultural Society	1,559 06
Elroy Fair Association	2,200 00
Eastern Monroe County Agricultural Society	1,675 65
Fond du Lac County Agricultural Society	2,053 50
Forest County Agricultural Society	240 25

General Fund Disbursements, 1911.

Fox River Fair & Driving Association	843 56
Grant County Agricultural Society	902 55
Green County Agricultural Society	2,200 00
Inter-County Fair, Spring Green	975 93
Inter-County Fair, Stanley	546 56
Jackson County Agricultural Society	762 30
Jefferson County and Rock River Valley Agricultural Society	1,577 47
Juneau County Agricultural Society	1,687 31
Kilbourn Inter-County Fair Association	2,113 87
Kickapoo Valley Agricultural & Driving Park Ass'n... ..	1,065 48
La Crosse Inter-State Fair Association	4,745 80
La Fayette County Agricultural Society	1,658 44
Langlade County Agricultural Society	459 00
Lincoln County Agricultural Society	1,842 15
Lodi Union Agricultural Society	1,014 19
Marathon County Agricultural Society	2,133 67
Marquette County Agricultural Society	737 66
Northern Wisconsin State Fair Association	5,000 00
New London Agricultural & Industrial Association.....	571 31
Oconto County Fair Association	900 71
Oneida County Agricultural Society	1,037 66
Outagamie County Agricultural Society	562 37
Ozaukee County Agricultural Society	943 87
Pepin County Agricultural Society	1,324 50
Pierce County Central Fair & Stock Exchange	1,055 25
Platteville Fair and Agricultural Society	1,683 85
Portage County Agricultural Society	312 56
Polk County Fair Association	920 63
Richland County Agricultural Society	1,910 62
Rusk County Fair Association	550 16
Sank County Agricultural Society	1,744 87
Sawyer County Agricultural Fair Association	717 56
Seymour Fair & Driving Park Association	466 27
Shawano County Agricultural Society	861 82
Sheboygan County Agricultural Society	949 50
Southwestern Wisconsin Fair Association	1,239 63
Stevens Point Fair Association	902 25
Taylor County Mechanical & Agricultural Society.....	387 19
Trempealeau County Agricultural Society	586 12
Vernon County Agricultural Society	1,701 18
Walworth County Agricultural Society	2,200 00
Washington County Agricultural Society	1,288 24
Waushara County Agricultural Society	772 31
Waupaca County Agricultural Society	1,442 02
Winnebago County Agricultural Society	1,182 18
Watertown Inter-County Fair Association	1,417 01
	\$94,335 27

CAPITOL COMMISSION, CHAP. 537, LAWS 1907.

Avery Scale Co., coal scales	\$1,207 10
American Express Co., expressage	23 92
Art Metal Construction Co., extra fixtures for Treas- ury vault, etc.	918 80
American Contractor, advertising	100 68

General Fund Disbursements, 1911.

Andres, Fred & Co., stone and marble work, west wing	22,899 34
Blake Bros., work on conveyor building	4,625 00
Bishop, H. A., boiler setting, heat, light, and power plant	940 00
Blake, J. T., intake, heat, light, and power plant	2,500 00
Bitter, Karl, pediment, west wing	11,500 00
Chamberlain Metal Weather Strip Co., weather strips, east wing	500 00
Conklin & Sons, fuel, heat, light and power plant	547 60
Chicago & Northwestern Ry. Co., freight	84 57
Chicago, Milwaukee & St. Paul Ry. Co., freight	23 96
Duffin Iron Works, iron work, east wing	7,604 96
Downey & Kruse Co., heating and ventilating, east wing	7,477 45
Dornfeld, Kunert Co., labor and material, heat, light and power plant	37 60
Doran & McDonald, wrecking central portion	1,524 20
Engineering Record, advertising	193 80
Electrical Supply Co., electrical work, heat, light and power plant	2,814 07
Findorff, J. H., carpenter, work, east wing	10,101 62
Findorff, J. H., miscellaneous work	928 95
Fort Wayne Electric Works, motor and materials, heat, light and power plant	2,575 75
Frederickson, A. D., & J. V., passages connecting wings	1,745 00
Frederickson, A. D. & J. V., banking screen in Treasury	1,697 00
Frederickson, A. D. & J. V., providing quarters for senate	1,766 85
Grant Marble Co., marble work, east wing	21,150 44
Grant Marble Co., facing around engine beds, etc.	733 00
Grant Marble Co., extra stone and marble work, east and west wings	1,400 68
Gimbel Bros., carpets for east and west wings	6,000 00
Harloff, P. F., electric wiring east and west wings	8,397 75
Harloff, P. F., extra wiring	69 10
Halbert, C. A., services as inspector	1,322 93
Hank, G. C., services in secretary's office	650 00
Herring-Hall-Marvin Safe Co., vault lining, west wing	4,136 00
Howe Scales Co., scales, heat, light and power plant	1,018 54
Hill, Clark & Co., machinery, heat, light and power plant	595 00
Harper, W. S., laborers furnished Invincible Electric Bank Protection Co.	72 42
Invincible-Electric Bank Protection Co., assembly desks	1,500 00
Ingram, O. H., expenses	73 71
Illinois Central Ry. Co., freight	64 87
Johnson, G. H. D., expenses	153 56
Jeske, R., & Bro., labor furnished Invincible-Electric Bank Protection Co.	184 58
Kehm, John R., Co., tunnel, etc.	13,843 00
Kupfer, Theodore, plates and bolts, heat, light and power plant	244 60
Kelly, H., & Co., plumbing, east wing	3,000 00
Kaestner & Hecht Co., elevators, east wing	1,500 00
Keeley, Neckerman, Kessenich Co., linoleum, heat light and power plant, and cork carpets, east wing	1,200 00
Kiefer-Haessler Hardware Co., hardware furnished Invincible-Electric Bank Protection Co.	220 32

General Fund Disbursements, 1911.

Kiefer-Haessler Hardware Co., hardware, east and west wings	1,601 55
Leader Iron Works, oil tanks, heat, light and power plant	71 70
Link Belt Co., conveying machinery, heat, light and power plant	8,110 00
Lamson Consolidated Store Service Co., pneumatic tube service, east wing	754 00
Mitchell-Vance Co., electric light fixtures, east and west wings	26,345 75
Modern Steel Structural Co., steel south wing and central portion	120,337 18
Modern Steel Structural Co., steel used in temporary connection	174 25
Modern Steel Structural Co., storage of steel.....	3,000 00
Murphy Iron Works, stokers, heat, light and power plant	593 24
Mitchell, J. W., water mains and piping in park.....	10,575 00
Mitchell, J. W., pipe trenches, central portion.....	510 00
Mitchell, J. W., wrecking south wing.....	3,500 00
Mitchell, J. W., tunnel.....	2,000 00
Mitchell, J. W., filling in approaches.....	879 00
Madison Gas & Electric Co., current for tunnel, etc..	972 00
Master Builders Co., proof paint, heat, light and power plant	36 87
Mueller Co., steam fitting.....	1,712 44
Mueller Co., installing fan in senate chamber.....	143 82
Mead, D. W., engineering services.....	114 62
Madison Kipp Lubricator Co., oil pumps.....	34 50
McDowell, Stocker & Co., drill press.....	325 00
McCarthy, T. C., structural work, south wing and central portion	49,895 85
McCarthy, T. C., cutting opening in north wall of old supreme court	177 48
McCarthy, T. C., building heat, light and power plant..	23,103 58
Marshall & Huschart Machinery Co., engine lathe, heat, light and power plant.....	1,031 53
Manning, Maxwell & Moore, pipe cutting, etc., heat, light and power plant.....	467 00
McNulty Bros., mason work, interior east wing.....	9,000 00
McNamara, H. L., labor furnished Invincible Electric Bank Protection Co.	75 72
McDonald, John, filling capitol park	96 00
Madison, city of, water rent, etc	35 70
Nelson, George, work on terrace wall.....	14,449 97
Nelson, George, unloading stokers.....	76 76
Nelson, George, labor in capitol park and ventilating plant, old north wing.....	862 33
Neumann & Even, models for corner pavillions.....	575 00
Northern Electric Manufacturing Co., electrical work, heat, light and power plant.....	19,282 50
Nolen, John, professional services.....	321 80
Nordberg Manufacturing Co., engines.....	4,938 80
National Blower Works, fans and coil for senate chamber	418 00
Owens, William, plumbing.....	628 05
Pittsburg Testing Laboratory, inspection of steel.....	1,189 37

General Fund Disbursements, 1911.

Porter, L. F., salary as secretary.....	5,000 00
Porter, L. F., cash advanced for assembly desks, etc..	480 58
Prescott, F. M., Steam Pump Co., general service and fire pumps, heat, light and power plant.....	3,480 00
Postal Telegraph Cable Co., messages.....	28 18
Peper, J. W., miscellaneous work.....	546 78
Post, G. B., & Sons, architectural services.....	15,000 00
Ryerson, J. T., & Son, machinery, heat, light and power plant	53 10
Russell & Erwin Mfg. Co., refinishing drinking foun- tains	44 80
Reynolds, E. S., drayage.....	96 40
Rochette & Parzini, extra model, east wing.....	46 00
Southern Wisconsin Foundry Co., gates, heat, light and power plant	8 16
Schmitt, Conrad, Co., painting east wing.....	6,900 00
Schmitt, Conrad, Co., painting west wing.....	4,250 00
Snead & Co., Iron Works, book stacks, east wing.....	12,606 00
Sater, E. E., electric work, heat, light and power plant.	733 35
Scanlan-Morris Co., work on assembly desks.....	40 70
Sumner, J. F., steam piping between wings	716 00
Sinaiko Bros., metal ties.....	30 00
Vierling, McDowell & Co., floor plates, heat, light and power plant	343 00
Van Cleve, J. A., expenses.....	55 10
Woodbury Granite Co., granite, south wing and central portion	127,519 65
Woodbury Granite Co., granite, east wing.....	800 00
Woodbury Granite Co., granite, west wing.....	8,407 00
Woodbury Granite Co., granite, north wing.....	988 00
Wisconsin Wire & Iron Works, stairs, east wing, and threshold, west wing	215 00
Wells Fargo & Co., expressage.....	5 34
White, J. C., expenses.....	353 43
Wisconsin Foundry & Machine Co., labor and material, heat, light and power plant.....	141 00
Wisconsin Foundry & Machine Co., braces for steam piping	101 29
Wiedenbeck, Dobelin & Co., material, heat, light and power plant	6 72
Wisconsin Telephone Co., service.....	80 30
Wollaeger Mfg. Co., supreme court bench.....	965 00
Wollaeger Mfg. Co., furniture, east and west wings....	22,799 42
Wolff, Kubly & Hirsig, work on assembly desks.....	375 95
Ziegler-Schryer Mfg. Co., castings for assembly desks..	192 00
	\$673,693 33

COMMISSIONERS OF FISHERIES.

Ames, A. T.	\$5 00	Anderson, Nels	4 25
Andrews & Horn.....	79 41	Ackermann Bros.	2 11
Addison, John	283 00	Almond Telephone Co..	4 30
American Express Co... .	24 83	Anderson, J. W.....	22 00
Ashland Lime, Salt & Cement Co.	54 66	Averill, George	24 00
Anderson, Oluf	6 45	Bayfield Light, Heat & Water Plant	5 70
Aiken, G. S.	11 10	Brigham, E. J.....	27 74

General Fund Disbursements, 1911.

Bertrand, Roy	218 75	Dottl, Joseph	19 05
Berens, J. V.	929 07	Davis, D. W.	17 50
Brimmer, J. H.	5 00	Dunham-Fulton Gun Co.	16 20
Brenske, A. O.	5 00	Deering, Frank	5 63
Booth Fisheries Co.	5 73	Durkee, J. M.	21 50
Badinger, C. A.	2 70	Durkee, Mrs. Benjamin.	8 00
Burtis, R. M., Co.	401 55	Englund, Olaf	106 77
Barret Mfg. Co.	12 00	Etheridge, A. P.	16 80
Bryant, D. D.	4 50	Excelsior Shoe Store...	5 50
Brown, M. F.	66 00	Eagle Telephone Co.	52 80
Burnet, Samuel	7 20	Evans & Sprague.	14 42
Bolger Bros.	46 50	Enterprise Mfg. Co.	6 41
Bayfield Light & Fuel		Evans & Evans.	5 44
Co.	36 03	Edlund, N. P.	16 00
Bayfield, Town of	23 01	Eagen, J. M.	4 00
Battis Bros.	138 50	Fiege, Henry	11 10
Bacon, Alton	10 00	Foy, James	682 43
Booth, A., & Co.	1 50	Freeman, Frank	2 00
Birkenwald Co.	4 65	Fizette Hotel	39 85
Brissee, James	48 55	French, E. M.	32 50
Brissee, Francis	30 05	Findorff, J. H.	84 73
Brown, E. W.	6 50	Fishing Gazette	1 00
Bryant, L. P.	45 54	Flarity, Timothy	36 00
Brooks, Roy	6 00	Gallagher, Albert	1,236 80
Bliss, Fred	28 00	Gaar, Scott & Co.	8 00
Bacon, Edward	26 00	Gilquist, Andrew	572 10
Benedict, Ernest	169 87	Guenther, John	413 60
Benedict, Oscar	66 50	Garnich, E., & Sons.	8 23
Barnum & La Breche.	18 90	Greenkorn, Sarah	51 00
Brewster, Fred	45 00	Giles, J. H.	14 50
Bolger, M. J.	186 75	Gilbert, G. B., & Bro.	56 00
Brown, A. W.	6 00	Hartmeyer & Braun.	1,347 26
Corning, Elmer	42 00	Hewitt, Mrs. F. E.	64 05
Conklin & Sons	198 94	Hockstock, G. H.	30 75
Capital City Paper Co.	163 40	Hewitt, F. E.	778 64
Carney-Lanz Co.	24 25	Holtman, Bernard	396 93
C. & N. W. Ry. Co.	971 00	Hagberg, John	683 34
C., M. & St. P. Ry. Co.	541 14	Hofele Bros.	52 30
Commercial Hotel	18 00	Hoover & Winger.	61 25
Cooper & Hughes Co.	33 53	Hotz Bros.	84 04
Curtiss, F. W.	8 00	Herold, A. F.	48 50
Curtmas, Root	113 75	Haak, William, Jr.	29 12
Chapman, Edward	30 00	Hokanson Auto. Co.	7 50
Cody, J.	1 00	Hannemann, W. H.	41 00
Durkee, Frank	155 05	Herrick, F. M.	3 25
Davis, Robert	25 00	Hauck, J.	12 00
Duke, Albert	5 00	Holt, O. A.	21 82
Durkee, Benjamin	1,032 37	Hart, John	6 40
Davy, W. H.	1 10	Hewitt, Hazel	23 00
Disch, Fred	29 55	Hagen, Rolley	14 32
Darling, C. H.	16 76	Hahn, C. J.	6 39
Doyon & Rayne Lumber		Hahn, John	7 88
Co.	186 75	Hermann & Ernest.	23 03
Dreibus, H.	46 25	Hoffman Feed Co.	1 35
Davies, W. E.	28 13	Heckel, Carl	21 50
Democrat Printing Co.	159 90	Halverson, C. G.	11 25
De Braie, Peter	6 00	Hannemann, Fred	58 00

General Fund Disbursements, 1911.

Hoffman, H. A.	19 00	Maag, John	1,132 19
Jones, J. A.	18 46	Meade, Frank	9 30
Jones, W. E.	24 05	Maag, Valentine	807 85
Jones, J. H.	244 16	Meade, F. E.	780 35
Jones, R. H.,	378 00	McKee, E. J.	82 00
Jones, R. K.	79 88	McCafferty, Thomas ...	397 74
Jones, George	52 60	Marvin, J. R.	122 25
Johnson, C. H.	5 00	Minocqua Hardware Co.	52 93
Jacques, F. B.	10 00	Melcher Lumber Co....	664 06
Jacques, C. S.	3 50	Minocqua Livery Co....	88 50
Joseph, Charles	2 25	Mueller, R. J.	19 16
Jenks, C. A.	28 88	McHenry, G. A.	5 15
Julian, A. G.	1 00	Murray, R. T.	6 50
Johnston, C. W.	88 59	McNutt, Bert	78 90
Jenkinson, D. L.	2 35	Melang, Herman	17 50
Johnson, J., & Son....	2 85	Minocqua Hotel	3 70
Jenks, J. L.	45 00	Morris & Co.	164 37
Johnston, Wilsey	41 00	Miller, John	13 74
Johnston, Mrs. C. W....	105 00	Mautz Bros.	11 20
Johnston, Edward	117 50	Mason, Grover	22 46
Johnston, Albert	4 00	Mielke, Henry	142 72
Kennedy, Ray	150 76	Marine, Edward	45 00
Kelley, T. J.	5 00	Mielke, Leo	22 50
Kendall, T. H.	5 00	Meigher, G. C.	8 25
Kirby, Thomas	38 50	Marvin, James	10 00
Kahn, D. A.	143 98	Minocqua Outing Co....	383 97
Korleski, Martin	56 00	McNulty, Frank	8 00
Keeley, Neckerman, Kes-		Nelson, B. E.	5 00
senich Co.	37 03	Nevin, James	2,892 30
Klambach, Albert	5 00	Nourse, Harvey	55 91
Kunz, W. E.	264 15	Nixon, William	12 00
Karleski, Martin	10 50	North Western Fuel Co.	111 30
Korn, Theodore, & Co..	23 00	Nelson, M. L.	19 53
Krueger, Selma	30 00	Northern Telephone Co.	69 15
Kells, William	44 20	Nelson, R. J.	9 50
Koehn, Henry	62 50	Oberholtzer, H. J.	675 28
Kunz, Henry	10 50	O'Leary, J. E.	20 62
Leizer, E. M.	10 00	O'Brien, G. W.	6 00
Lowerre, R. W.	309 70	Oppel's Grocery	51 32
Longfield, S. A.	34 40	Owens, William	27 50
Lowieberg & Co.	1 40	Owens, E. H.	4 20
Loper & Loper	152 50	Oshkosh Water Works	
Lowe, T. J.	45 00	Co.	484 73
Lamb, James	36 00	Outing Magazine	2 50
Lidicker, Edward	10 00	Oshkosh Pure Ice Co....	15 01
Larsen, James	29 25	Ostermann, L. C.	7 45
L. A. W. Stables.	19 00	Pritchard, F. C.	411 12
Lund, L., & Son	33 97	Peterson, J. M.	33 95
La Fave, Abe	29 00	Patterson, Matt	1,018 92
Leary, Henry	34 00	Purcell, Frank	527 06
Leihy, C. R.	20 00	Pelenar, Joseph	94 00
Madison P. O.	269 70	Purcell, Thomas	487 00
Mayers, A. A.	167 00	Phinney, G. D.	23 00
Mortenson, Hannah	71 50	Pritchard, Evan	155 35
Monroe, A.	115 50	Prothero, Lewis	7 00
McKenna, John	10 00	Patek, G.	76 29
Morton, R. D.	5 00	Paquette, Dennis	17 50

General Fund Disbursements, 1911.

Planter, S.	4 00	Suhl, Barbara	45 00
Pumplin, William	5 10	Stoben, Benjamin	2 50
Puehler, Henry	5 35	Sprague, L. C.	10 00
Pritchard, Jerome	58 00	State Insurance Fund ..	151 88
Pitt, Henry	32 00	Towers, Jesse	294 78
Piper Bros.	2 80	Towey, Michael	10 00
Pilon, J., & Son.....	11 00	Thompson, Steve	115 75
Pregler, G. H.	6 00	Thompson, Oscar	47 75
Radloff, Frank	382 00	Thomas, William	16 00
Radley, C. M.	599 03	Upton, B. E., & Son....	111 50
Rogers, T. B.	10 00	Upham, Clarence	4 00
Reed, A. I.	10 00	Voss, A. H.	20 00
Ramsdale, F. C.	71 35	Vance, James	247 40
Ripple, Robert	1,270 12	Van Cleave, H. L.	4 50
Ramsdale, Frank	756 06	Wisconsin Telephone Co.	215 08
Ramsdale, Fred	40 25	Wahlquist, Fred	620 05
Rosen, L. W.	579 06	Western Union Tel. Co.	6 65
Rose Milling Co.	31 94	Webster, B. O.	1,612 29
Rogers, William	25 00	Wiedenbeck, Dobelin &	
Russell & Krueger.....	10 25	Co.	85 17
Stark, Frank	118 77	Wahlquist, Andrew	550 00
Swift & Co.	1,817 12	Wolfe, F. L.	163 35
Spurgeon, J. E.	94 56	Wifan, F. L.	14 00
Studley, E. H.	10 00	Wild Rose Milling Co..	18 60
Schroeder, W. E.	10 00	Worthman, R. M., agent	280 00
Schiffer, H.	10 00	White, Beverly	6 99
Scheibel, R. S.	1,350 60	Wells Fargo & Co.	7 75
Stelther, Henry,	3 00	White Elm Nursery Co.	10 00
Schmidt, A. F.	3 85	Wayman, Victor	46 50
Sykes, Henry	10 00	Wisconsin F. & M. Co..	46 89
Swanson, Thomas	22 50	Woodruff Hardware	
Sanders, Charles	122 50	Store	23 03
Smith, A. C.	3 25	Wild Rose Times.....	1 75
Sumner & Morris.....	345 93	Weeks, Thomas	1 00
Sorenson, Charles	7 30	Weeks, Clarence	4 00
Sundberg, John	7 85	Walters, John	3 00
Schetter, Mrs. Peter....	12 00	Winger, Albert	33 65
Schetter, P. J.	12 00	Wegner Fuel Co.	91 13
Sykes, Vergn	47 50	Wachsmith, Henry	3 15
Scott, Taylor Co.	14 53	Walters, Minnie	30 00
Shimeall, H. V.	78 36	Winneconne Lumber Co.	59 21
Starks & Skeel	2 50	Welch Bros.	51 49
Slaby, Frank	25 50	Wild Rose Telephone Co.	11 35
Scharl, G. P.	6 00	Wittl, A. A.	35 00
Streissguth-Petran En-		Water Works Co.	72 59
graving Co.	52 40	Welson-Gove Hardware	
Sayles, A. B.	25 55	Co.	25 85
Stevens, T. W., Co.	22 55	Webster, M. S.	4 00
Segal Bros.	1 42	White, J. M.	60 00
Schoelkopf, L. F.	9 00	Yawkey-Bissell Lbr. Co.	44 48
Showers, J.	29 00	Zalsman, P. G.	1,043 27
Schilling, F. L.	2 90	Zentner, Olga	30 00
Suthers, Frank	351 48	Zimdars Bros.	1 68
Sader, E. J.	5 80		

\$45,324 40

General Fund Disbursements, 1911.

COMMON SCHOOLS.

Examiners State Teachers.

Upham, A. A., per diem and exp.....	\$296 17
Viebahn, C. F., per diem and exp.....	422 05
Scott, W. A., per diem and exp.....	252 99
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	\$971 21

Wisconsin Teachers' Association.

Democrat Printing Co., printing report.....	\$630 43
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Miscellaneous.

School Fund Income, chap. 313, laws 1903, less salary and exp. rural school inspector.....	\$196,889 66
School Fund Income, interest on certificates of indebted- ness	109,459 00
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	\$306,348 66

STATE UNIVERSITY.

Agricultural Experiment Station.

Conaut, A. M., negatives.....	\$5 00
Democrat Printing Co., printing bulletins, etc.....	5,736 94
Engel, J. F., cuts.....	19 75
Garlock, L. F., drawing.....	13 00
Gruetzmacher, C. S., drawing.....	10 73
Lippert, Grover, drawing.....	5 05
McCaffrey, M. E., secretary, prints, etc.....	37 60
Maclin, E. S., drawing.....	54 75
Streissguth-Petran Engraving Co., cuts.....	517 16
Schoenfield, W. A., drawing	25 20
Wilcox, R. B., drawing.....	47 10
Wood, I. L., drawing.....	25 00
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	\$6,497 28

Miscellaneous.

University Fund Income, temporary transfers, sec. 4, chap. 306, laws 1909.....	\$126,000 00
University Fund Income, buildings, etc., sec. 3, chap. 428, laws 1907, as amended by sec. 5, chap. 306, laws 1909	166,848 00
University Fund Income, Washburn Observatory, sec. 391, W. S. 1898.....	3,000 00
University Fund Income, current expenses, sec. 2, chap. 306, laws 1909	100,000 00
University Fund Income, books, apparatus, etc., sec. 3, chap. 306, laws 1909.....	47,287 25
University Fund Income, educational extension and cor- respondence teaching, sec. 7, ch. 306, laws 1909.....	75,000 00
University Fund Income, traveling schools of agricul- ture, sec. 8, chap. 306, laws 1909.....	30,000 00

General Fund Disbursements, 1911.

University Fund Income, agricultural institutes, chap. 318, laws 1907	20,000 00
University Fund Income, branch agricultural experiment stations, chap. 507, laws 1909	2,000 00
University Fund Income, interest on certificates of indebtedness	7,770 00
Agricultural College Fund Income, interest on certificates of indebtedness	4,242 00
Democrat Printing Co., bulletins, etc.	1,882 24
Streissguth-Petran Engraving Co., cuts	144 30
Madison Engraving Co., repairing cuts	60
Price, Waterhouse & Co., auditing books and accounts of the Board of University Regents, chap. 497, laws 1909	1,850 00
Lippert, Frances, typewriting report on audit of books and accounts, chap. 497, laws 1909	5 60
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	\$586,029 99

NORMAL SCHOOLS.

Normal School Fund Income, institutes, chap. 371, laws 1901	\$7,000 00
Normal School Fund Income, Milwaukee normal, chap. 320, laws 1909	39,300 00
Normal School Fund Income, Oshkosh normal, chap. 320, laws 1909	11,000 00
Normal School Fund Income, Stevens Point normal, chap. 320, laws 1909	14,500 00
Normal School Fund Income, Superior normal, chap. 320, laws 1909	59,000 00
Normal School Fund Income, Whitewater normal, chap. 320, laws 1909	47,000 00
Normal School Fund Income, interest on certificates of indebtedness	36,099 00
Normal School Fund Income, current expenses, chap. 455, laws 1909	3,000 00
Reckitt, Ernest & Co., auditing books and accounts of the Board of Normal Regents, chap. 495, laws 1909 ..	1,028 13
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	\$217,927 13

COUNTY TRAINING SCHOOLS FOR TEACHERS, CHAP. 264,
LAWS 1909.

Barron	\$3,107 98	Marinette	3,500 00
Buffalo	2,417 36	Marathon	3,500 00
Columbia	3,450 00	Price	3,021 30
Crawford	2,174 04	Polk	2,413 88
Door	2,921 66	Richland	3,500 00
Dunn	3,500 00	Rusk	3,158 56
Eau Claire	3,479 60	Sauk	3,463 74
Green Lake	3,037 70	Vernon	2,652 16
Green	3,463 76	Waushara	2,656 70
Langlade	2,638 92	Waupaca	2,654 38
Lincoln	3,500 00	Wood	3,500 00
Manitowoc	2,889 32		
			<hr/>
			\$70,601 06

General Fund Disbursements, 1911.

MANUAL TRAINING IN HIGH SCHOOLS, CHAP. 503, LAWS 1907.

Antigo	\$350 00	Mayville	350 00
Appleton	350 00	Menasha	350 00
Ashland	350 00	Menomonie	350 00
Bayfield	350 00	Neenah	350 00
Burlington	250 00	Neillsville	250 00
Beaver Dam	350 00	Omro	350 00
Beloit	250 00	Oshkosh	350 00
Chippewa Falls	350 00	Racine	350 00
Columbus	350 00	Stanley	350 00
Eau Claire	350 00	Stevens Point	250 00
Fond du Lac.....	250 00	Stoughton	350 00
Grand Rapids	350 00	Superior	350 00
Hayward	350 00	Viroqua	350 00
Janesville	250 00	Wausau	350 00
Lake Geneva	250 00		
Marinette	250 00		
			\$9,700 00

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

Adams	\$79 27	Lincoln	74 77
Ashland	62 16	Manitowoc	187 38
Barron	155 85	Marathon	218 01
Bayfield	100 90	Marinette	109 00
Brown	95 49	Marquette	79 27
Buffalo	110 81	Milwaukee	160 36
Burnett	80 18	Monroe	196 39
Calumet	84 68	Oconto	111 71
Chippewa	140 54	Oneida	65 76
Clark	185 58	Outagamie	130 63
Columbia	177 47	Ozaukee	76 57
Crawford	118 91	Pepin	52 25
Dane	311 70	Pierce	148 64
Dodge	214 41	Polk	146 84
Door	69 36	Portage	122 52
Douglas	72 07	Price	109 00
Dunn	143 24	Racine	99 99
Eau Claire	99 99	Richland	147 74
Florence	28 82	Rock	216 21
Fond du Lac.....	173 87	Rusk	82 88
Forest	50 45	St. Croix	163 06
Grant	308 10	Sauk	179 27
Green	134 23	Sawyer	54 95
Green Lake	85 58	Shawano	155 85
Iowa	165 76	Sheboygan	167 56
Iron	56 75	Taylor	111 71
Jackson	127 02	Trempealeau	158 55
Jefferson	168 46	Vernon	170 27
Juneau	149 54	Vilas	40 54
Kenosha	66 66	Walworth	171 17
Kewaunee	75 67	Washburn	85 58
La Crosse	80 18	Washington	124 32
Lafayette	170 27	Waukesha	137 83
Langlade	77 47	Waupaca	167 66

General Fund Disbursements, 1911.

Waushara	132 43	Wood	115 31
Winnebago	106 30		
			\$8,999 62

FREE HIGH SCHOOLS.

Arena	\$720 00	Cassville	356 74
Abbotsford	356 74	Cedarburg	356 74
Albany	356 74	Chetek	356 74
Algoma	356 74	Chilton	356 74
Alma	356 74	Chippewa Falls	356 74
Alma Center	356 74	Clinton	356 74
Almon	356 74	Clintonville	356 74
Amery	356 74	Cobb	356 74
Amherst	356 74	Colfax	356 74
Antigo	356 74	Columbus	356 74
Appleton	356 74	Cuba City	356 74
Arcadia	356 74	Cumberland	356 74
Argyle	356 74	DeForest	1,500 00
Ashland	356 74	Darien	356 74
Athens	356 74	Darlington	356 74
Augusta	356 74	Deerfield	356 74
Avoca	356 74	Delavan	356 74
Bayfield	1,347 50	De Pere	356 74
Baldwin	356 74	Dodgeville	356 74
Bangor	356 74	Durand	356 74
Baraboo	356 74	Eagle River	1,185 00
Barron	356 74	Eau Claire	356 74
Beaver Dam	356 74	Edgar	351 45
Belleville	356 74	Edgerton	356 74
Belmont	356 74	Elkhorn	356 74
Beloit	356 74	Elmwood	356 74
Benton	356 74	Elroy	356 74
Berlin	356 74	Ellsworth	356 74
Birnamwood	356 74	Evansville	356 74
Black Earth	356 74	East Troy	356 74
Black River Falls	356 74	Friendship	256 86
Blair	356 74	Fifield	553 44
Blanchardville	356 74	Florence	1,500 00
Bloomer	356 74	Fairchild	356 74
Bloomington	356 74	Fennimore	356 74
Boscobel	356 74	Fond du Lac	356 74
Boyd	356 74	Fort Atkinson	356 74
Brandon	356 74	Fountain City	356 74
Brillion	356 74	Fox Lake	356 74
Brodhead	356 74	Gratiot	337 50
Brooklyn	356 74	Galesville	356 74
Bruce	356 74	Genoa Junction	356 74
Burlington	356 74	Gillett	356 74
Colby	1,032 50	Glenbeulah	356 74
Crandon	1,437 50	Glenwood	356 74
Cadott	356 74	Grand Rapids	356 74
Cambria	356 74	Grantsburg	356 74
Cambridge	356 74	Green Bay (East)	356 74
Campbellsport	356 74	Green Bay (West)	356 74
Cashton	356 74	Green Lake	356 74

General Fund Disbursements, 1911.

Greenwood	356 74	Montello	356 74
Hayward	1,500 00	Mosinee	356 74
Hixon	792 50	Mt. Horeb	356 74
Hammond	356 74	Mukwonago	356 74
Hartford	356 74	Muscoda	356 74
Hazel Green	356 74	Manitowoc (S. Side)....	356 74
Highland	356 74	Marinette	356 74
Hillsboro	356 74	Markesan	356 74
Horicon	356 74	Marshfield	356 74
Hortonville	356 74	Mattoon	356 74
Hudson	356 74	Mauston	356 74
Humbird	356 74	Mayville	356 74
Hurley	356 74	Mazomanie	356 74
Iron River	1,080 00	Necedah	356 74
Independence	356 74	Neenah	356 74
Iola	356 74	Neillsville	356 74
Janesville	356 74	New Holstein	356 74
Jefferson	356 74	New Lisbon	356 74
Johnson Creek	356 74	New London	356 74
Juneau	356 74	New Richmond	356 74
Kaukauna	356 74	Norwalk	356 74
Kendall	356 74	Oakfield	356 74
Kenosha	356 74	Oakwood	356 74
Kewaskum	356 74	Oconomowoc	356 74
Kewaunee	356 74	Oconto	356 74
Kiel	356 74	Oconto Falls	356 74
Kilbourn	356 74	Omro	356 74
Ladysmith	356 74	Onalaska	356 74
La Farge	356 74	Ontario	356 74
Lake Geneva	356 74	Oregon	356 74
Lake Mills	356 74	Osceola	356 74
Lancaster	356 74	Patch Grove	675 00
Linden	356 74	Palmyra	356 74
Little Chute	356 74	Pardeeville	356 74
Lodi	356 74	Park Falls	356 74
Lone Rock	356 74	Pepin	356 74
Loyal	356 74	Peshtigo	356 74
Manawa	1,330 00	Pewaukee	356 74
Marion	675 00	Phillips	356 74
Marshall	992 50	Pittsville	356 74
Melrose	630 00	Plainfield	356 74
Middleton	971 25	Platteville	356 74
Minocqua	1,102 50	Plum City	356 74
Montfort	1,135 00	Plymouth	356 74
Mt. Hope	630 00	Portage	356 74
Medford	356 74	Port Washington	356 74
Mellen	356 74	Potosi	356 74
Menasha	356 74	Poynette	356 74
Menomonee Falls	356 74	Prairie du Chien.....	356 74
Merrill	356 74	Prairie du Sac.....	356 74
Merrillan	356 74	Prentice	356 74
Milton	356 74	Prescott	356 74
Milton Junction	356 74	Princeton	356 74
Mineral Point	356 74	Randolph	356 74
Mondovi	356 74	Reedsburg	356 74
Monroe	356 74	Reeseville	356 74

General Fund Disbursements, 1911.

Rewey	356 74	Trempealeau	356 74
Rhineland	356 74	Two Rivers	356 74
Rib Lake	356 74	Tigerton	652 50
Rice Lake	356 74	Union Grove	356 74
Richland Center	356 74	Unity	321 07
Ridgeway	356 74	Viola	356 74
Ripon	356 74	Viroqua	356 74
River Falls	356 74	Verona	1,080 00
Rosendale	356 74	Waldo	356 74
Sauk City	356 74	Walworth	356 74
Sextonville	356 74	Waterloo	356 74
Seymour	356 74	Watertown	356 74
Sharon	356 74	Waukesha	356 74
Shawano	356 74	Waupaca	356 74
Sheboygan	356 74	Waupun	356 74
Sheboygan Falls	356 74	Wausau	356 74
Shullsburg	356 74	Wautoma	356 74
Soldiers Grove	356 74	Wauwatosa	356 74
South Milwaukee	356 74	West Allis	356 74
Sparta	356 74	West Bend	356 74
Spooner	356 74	West De Pere	356 74
Spring Green	356 74	Westfield	356 74
Spirit Valley	356 74	West Salem	356 74
Stanley	356 74	Weyauwega	356 74
Stevens Point	356 74	Whitehall	356 74
Stockbridge	356 74	Whitewater	356 74
Stoughton	356 74	Wilmot	356 74
Sturgeon Bay	356 74	Wilton	356 74
Sun Prairie	356 74	Winneconne	356 74
Seneca	1,060 00	Wittenberg	356 74
Shell Lake	1,045 84	Wonewoc	356 74
Shiocton	360 00	Wabeno	1,200 00
South Wayne	735 00	Waterford	1,080 63
Stratford	609 45	Waunakee	1,072 50
St. Croix Falls	356 74	Wausaukee	967 50
Thorp	356 74	Westboro	725 00
Tomah	356 74		
Tomahawk	356 74		
			\$121,829 99

GRADED SCHOOLS.

Ableman	\$300 00	Athelstane	200 00
Amberg	300 00	Atlanta	200 00
Arbor Vitae	300 00	Auburndale	200 00
Arena	300 00	Aurora	200 00
Auburn	300 00	Albion	200 00
Amberg	300 00	Arnold	200 00
Amberg	300 00	Albion	200 00
Almena	300 00	Aurora	200 00
Armstrong	300 00	Allouez	200 00
Albion	200 00	Alma	200 00
Amherst	200 00	Amnicon	200 00
Angelica	200 00	Big Bend	300 00
Aniwa	200 00	Balsam Lake	300 00
Arcadia	200 00	Baraboo	300 00
Arlington	200 00	Brigham	300 00

General Fund Disbursements, 1911.

Butternut	300 00	Cumberland	200 00
Bovina	300 00	Caledonia	200 00
Baldwin	300 00	Campbell	200 00
Belvidere	200 00	Coon	200 00
Bridge Creek	200 00	Campbell	200 00
Baileys Harbor	200 00	Cleveland	300 00
Baraboo	200 00	Drummond	300 00
Beetown	200 00	Dayton	300 00
Bennett	200 00	Dallas	300 00
Black Brook	200 00	Delafield	300 00
Blue Mounds	200 00	Dorchester	300 00
Bristol	200 00	Dunn	300 00
Brussels	200 00	Dunbar	300 00
Brussels	200 00	Dunbar	300 00
Black Brook	200 00	Dunn	300 00
Belvidere	200 00	Dewey	300 00
Buena Vista	200 00	Darien	200 00
Bellevue	200 00	Dale	200 00
Buchanan	200 00	Delton	200 00
Blue Mounds	200 00	Dousman	200 00
Byron	200 00	Drammen	200 00
Bloom	200 00	Deerfield	200 00
Black Creek	300 00	Daniells	200 00
Beldenville	200 00	Eau Galle	300 00
Browntown	200 00	Eleva	300 00
Cameron	300 00	Elkhart Lake	300 00
Catawba	300 00	Elk Mound	300 00
Cedar Grove	300 00	Etrick	300 00
Coleman	300 00	East Milwaukee	300 00
Coloma	300 00	Elcho	200 00
Commonwealth	300 00	Elderon	200 00
Cottage Grove	300 00	Ellison Bay	200 00
Cylon	300 00	Evergreen	200 00
Center	300 00	Emmet	200 00
Carson	300 00	Emmet	200 00
Clifton	300 00	Edson	200 00
Christiana	300 00	Eastman	200 00
Carlton	200 00	Eagle	300 00
Casco	200 00	Fall Creek	300 00
Charlestown	200 00	Fall River	300 00
Chelsea	200 00	Fifield	300 00
Clayton	200 00	Forestville	300 00
Cold Spring	200 00	Frederic	300 00
Cumberland	200 00	Flambeau	300 00
Cylon	200 00	Fond du Lac	300 00
Caledonia	200 00	Freedom	300 00
Cato	200 00	Fairbanks	300 00
Casco	200 00	Farmington	200 00
Calumet	200 00	Fenwood	200 00
Caledonia	200 00	Farmington	200 00
Christiana	200 00	Forestville	200 00
Cicero	200 00	Fredonia	200 00
Cable	300 00	Fremont	200 00
Clear Lake	300 00	Fulton	200 00
Cadiz	200 00	Fountain	200 00
Cooperstown	200 00	Flambeau	200 00

General Fund Disbursements, 1911.

Farmington	200 00	Iron Belt	300 00
Forest	200 00	Ithaca	300 00
Glenwood	300 00	Isabelle	200 00
Grant	200 00	Ironton	200 00
Grafton	300 00	Ironton	200 00
Grand Rapids	300 00	Jacobs	300 00
Grant	300 00	Joseph	200 00
Gratiot	300 00	Jackson	200 00
Greenbush	300 00	Jacksonport	200 00
Green Valley	200 00	Jefferson	200 00
Gibraltar	200 00	Kennan	300 00
Genesee	200 00	Kickapoo	300 00
Genoa	200 00	Lima Center	200 00
Gilmanton	200 00	Little Falls	200 00
Glendale	200 00	Luck	300 00
Glen Haven	200 00	Loomis	300 00
Glenwood	200 00	Lake	300 00
Grantsburg	200 00	Lawrence	300 00
Gilman	200 00	Laona	300 00
Grover	200 00	La Valle	300 00
Green Valley	200 00	Lena	300 00
Germantown	200 00	Lowell	300 00
Glenwood	200 00	Little Wolf	300 00
Greenfield	200 00	Lake	300 00
Hackley	300 00	Lincoln	200 00
Hancock	300 00	Lima	200 00
Hawkins	300 00	Linden	200 00
Hazelhurst	300 00	Lima	200 00
Hilbert	300 00	Lima	200 00
Hixton	300 00	Little River	200 00
Holcombe	300 00	Little River	200 00
Hustisford	300 00	Lind	200 00
Hixon	300 00	Little Black	200 00
Harrison	200 00	Luxemburg	200 00
Holland	200 00	Lyons	200 00
Hewitt	200 00	Leon	200 00
Hoard	200 00	Lowville	200 00
Hillsboro	200 00	Lima	200 00
Holcombe	200 00	Little Black	200 00
Herman	200 00	Liberty	200 00
Howard	200 00	Lisbon	200 00
Humboldt	200 00	Lynxville	200 00
Harrison	200 00	Mt. Pleasant	300 00
Harris	200 00	Matteson	300 00
Hawthorne	200 00	Moundville	300 00
Hebron	200 00	Merton	300 00
Hiles	200 00	Madison	300 00
Holland	200 00	Maiden Rock	300 00
Homestead	200 00	Mason	300 00
Herman	200 00	Melrose	300 00
Holland	200 00	Milford	300 00
Holland	200 00	Milladore	300 00
Herman	200 00	Milwaukee	300 00
How	200 00	Mishicot	300 00
Hartland	200 00	Monico	300 00
How	200 00	Mt. Pleasant	300 00

General Fund Disbursements, 1911.

Mt. Pleasant	300 00	Oak Grove	300 00
Mequon	300 00	Oxford	300 00
Manitowoc Rapids	200 00	Otsego	200 00
Menomonee	200 00	Osceola	200 00
Metomen	200 00	Osceola	200 00
Marion	200 00	Orange	200 00
Maple Grove	200 00	Ogdensburg	200 00
Meeme	200 00	Ogema	200 00
Manchester	200 00	Otsego	300 00
Manitowoc Rapids	200 00	Preble	300 00
Marcellon	200 00	Patch Grove	300 00
Marquette	200 00	Port Edwards	300 00
Meeme	200 00	Port Wing	300 00
Merton	200 00	Poy Sippi	300 00
Mifflin	200 00	Prairie Farm	300 00
Milltown	200 00	Pensaukee	200 00
Milwaukee	200 00	Pine Grove	200 00
Milwaukee	200 00	Pensaukee	200 00
Minong	200 00	Price	200 00
Modena	200 00	Preble	200 00
Mosel	200 00	Plymouth	200 00
Mosel	200 00	Pierce	200 00
Mt. Hope	200 00	Pine River	200 00
Milwaukee	200 00	Packwaukee	200 00
Mukwa	200 00	Pleasant Prairie	200 00
Montrose	200 00	Plover	200 00
Marshall	200 00	Poplar	200 00
Merton	200 00	Pound	200 00
Muskego	200 00	Pleasant Prairie	200 00
Marietta	200 00	Pewaukee	200 00
Middleton	300 00	Packwaukee	200 00
Milwaukee	300 00	Pulaski	200 00
Mt. Horeb	300 00	Reedsville	300 00
Merrimac	300 00	Rosholt	300 00
Menomonee	300 00	Royalton	300 00
Marathon	200 00	Rose	300 00
Moscow	300 00	Rock	200 00
Minocqua	300 00	Red Cedar	200 00
Norrie	300 00	Rushford	200 00
Nebagamon	300 00	Richfield	200 00
Nekoosa	300 00	Rochester	200 00
Neshkoro	300 00	Rock Elm	200 00
Neva	300 00	Ruby	200 00
New Glarus	300 00	Royalton	200 00
North Milwaukee	300 00	Rushford	300 00
Newton	200 00	Reseburg	200 00
North Bend	200 00	Richfield	200 00
Nelson	200 00	St. Croix	300 00
Nelsonville	200 00	Springfield	300 00
North Bend	200 00	Stanton	300 00
North Hudson	200 00	Spring Valley	300 00
New Diggings	300 00	Sumner	300 00
Neosho	200 00	Saxon	300 00
Neva	200 00	Scandinavia	300 00
North Crandon	300 00	Sherry	300 00
Orange	300 00	Spencer	300 00

General Fund Disbursements, 1911.

Stockholm	300 00	Windsor	300 00
Stubbs	300 00	Walworth	300 00
Springfield	300 00	Wauwatosa	300 00
Sherman	200 00	Wauwatosa	300 00
Scott	200 00	Wingville	300 00
Sumner	200 00	Warren	300 00
Stevenson	200 00	Warren	300 00
Shields	200 00	Weston	300 00
Suamico	200 00	Wayne	300 00
Schley	200 00	Wabeno	300 00
Schley	200 00	Warrens	300 00
Spring Prairie	200 00	Waterford	300 00
Spruce	200 00	Wausaukee	300 00
Spruce	200 00	Wauzeka	300 00
Summit	200 00	Whitefish Bay	300 00
Sherman	200 00	Walworth	300 00
Sullivan	200 00	Wyocena	300 00
Salem	200 00	Waterville	200 00
Saukville	200 00	Wyoming	200 00
Shanagolden	200 00	Westford	200 00
Sheboygan	200 00	Wheaton	200 00
Sheboygan	200 00	Washington	200 00
Sherman	200 00	Wheaton	200 00
Somerset	200 00	Wood River	200 00
Somerset	200 00	West Marshland	200 00
Spruce	200 00	Wrightstown	200 00
Star Prairie	200 00	Warner	200 00
Stiles	200 00	Westfield	200 00
Springfield	200 00	Wauwatosa	200 00
Salem	200 00	Wauwatosa	200 00
Somo	200 00	Wauwatosa	200 00
Sterling	200 00	Windsor	200 00
Seneca	200 00	Wilson	200 00
Solon Springs	200 00	Withee	200 00
Schleisingerville	200 00	Wonewoc	200 00
True	300 00	Waunakee	200 00
Theresa	300 00	Wausau	200 00
Three Lakes	300 00	Welcome	200 00
Tiffany	200 00	West Bend	200 00
Turtle	200 00	Weston	200 00
Troy	200 00	Willow Springs	200 00
Two Creeks	200 00	Wilson	200 00
Utica	300 00	Winchester	200 00
Union	200 00	Windsor	200 00
Utica	200 00	Wiota	200 00
Union	200 00	Woodruff	200 00
Verona	200 00	Wrightstown	200 00
Waterville	300 00	Waterstown	300 00
Wyalusing	300 00		
Washington	300 00		
			\$110,000 00

MINING TRADE SCHOOL, CHAP. 362, LAWS 1909.

Beck, George, salary	\$ 94 00
Central Scientific Co., supplies	278 36
Dugdale, R. I., expenses	26 60

General Fund Disbursements, 1911.

Dobson, George, salary	640 00
Davis, R. E., salary	354 73
Foote Mineral Co., supplies	24 13
George, H. C., salary	1,626 59
Gribble, C. H., printing	77 90
Galena Iron Works, supplies	110 87
Interstate Light & Power Co., service	137 84
Imperial Brush Co., brushes	14 66
Johnson Service Co., repairs	10 00
Kirkpatrick, George, salary	500 00
Kuludjian, Avedis, labor	20 00
Morrow, H. B., salary	1,000 00
Magnet, The, furniture	10 00
Meyer, C. A., repairs	55 18
Platteville Gas. Co., service	63 15
Platteville, Rewey & Ellenboro Telephone Co.	22 00
Platteville, city of, water rent	101 48
Platteville Lumber & Fuel Co., fuel	189 95
Rindlaub, W. M., printing	12 25
State Insurance Fund, premiums	210 00
Smith, W. B., hardware	17 61
Sickle, M. S., coal, etc.	369 60
	\$5,966 90

AGRICULTURAL EXPERIMENT ASSOCIATION, CHAP. 43,
LAWS 1907.

Agricultural Experiment Station, seeds	\$550 50
Brown, W. L., negatives and prints	6 25
Bibbs, Idalyn, salary	60 00
Cade, J. M., per diem and exp.	16 50
Cantwell Printing Co., printing and supplies	92 50
Democrat Printing Co., report, etc.	809 19
Delwiche, E. J., expense	19 44
Emmert, O. J., seed corn	37 50
Franenheim, O. R., per diem and exp.	24 18
Freeman, G. A., expenses	7 29
Howitt, C. H., seed corn	76 50
Ihrig, J. J., seed corn	30 60
Krueger, H. E., premiums, etc.	83 85
Katenberg & Son, seed corn	25 00
Lorigan, N. W., services	75 00
Longley, H. N., expenses	13 80
Moseley, J. E., films	2 25
Moore, R. A., expenses	48 20
Madison Post office, postage.	491 00
Moore, G. E., per diem and exp.	41 58
Michels, Henry, seed corn	30 94
Michels, Henry, per diem and exp.	14 50
Moore, V. V., seed corn	28 50
Milwaukee Bag Co., sacks	87 50
Parsons Printing & Stationery Co., supplies	13 20
Schmutzer, A. J., expenses	2 40
Thorstad, Jens, seed corn	41 25
Whittaker, H. E., per diem and exp.	18 00

General Fund Disbursements, 1911.

Wagner, A. L., seed corn	23 00
West, R. N., prize	13 00
Ward, T. L., prize	14 00
	\$2,797 42

SEED INSPECTION, CHAP. 173, LAWS 1909.

Anderson, Martin, services	\$14 55
Capital City Paper Co., supplies	10 00
Cupples, Samuel, Envelope Co., envelopes	9 84
Democrat Printing Co., printing	26 76
Elkinton, Cecelia, services	8 45
Fehlandt, E. L., services	60 50
Madison Post office, postage	10 00
Morris, G. C., services	30 65
McNulty, J. B., services	17 00
Parsons Printing & Stationery Co., supplies	1 50
Taylor, W. S., services	7 90
Zahorick, Anton, services	87 48
	\$284 63

 APPORTIONMENT OF 85 PER CENT OF TAX COLLECTED FROM
 STREET RAILWAY AND ELECTRIC LIGHT COMPANIES,
 CHAPTER, 493, LAWS 1905.

City Milwaukee	\$1,721 74	City Eau Claire	5,861 49
Town Weston	276 24	Town Elk Mound	173 26
City Wausau	3,328 93	Town La Fayette	398 56
Village Schofield	220 92	Town Wheaton	32 68
City Merrill	1,052 19	Town Union	130 17
City Superior	7,604 37	Town Red Cedar	160 01
Town Algoma	449 08	City Menomonie	963 78
Town Algoma	63 27	Town Menomonie	12 28
City Beloit	813 05	City Marinette	2,189 20
Town Black Wolf	646 07	Town Peshtigo	10 80
Town Black Wolf	267 16	Town Beloit	863 63
Town Clayton	114 03	City Beloit	414 78
Village North Fond du Lac	659 66	Town Campbell	55 06
Town Friendship	539 60	City Green Bay	73 36
City Fond du Lac	4,457 58	Town Preble	117 94
Town Fond du Lac	132 51	Town Preble	25 02
City Kenosha	1,913 05	City Janesville	450 82
Town Neenah	340 40	Town Rock	1,140 34
City Neenah	257 15	City Onalaska	66 21
Town Omro	321 94	City La Crosse	70 03
Village Omro	90 21	City La Crosse	4,400 01
Town Oshkosh	404 07	Town Vandenberg	65 01
City Oshkosh	3,565 63	Town Wrightstown	182 75
City Oshkosh	196 98	Village Wrightstown	224 15
Town Vinland	407 75	Town Blooming Grove	69 67
Town Vaughn	430 44	Village Fair Oaks	137 14
City Chippewa Falls	398 23	Town Farmington	317 25
		Town Plymouth	325 51

General Fund Disbursements, 1911.

City Plymouth	111 28	Town Milwaukee	453 10
City Janesville	353 91	Town Mt. Pleasant	921 03
Town Madison	158 43	Town Mukwonago	196 09
City Madison	7,000 00	Village Mukwonago....	103 41
Town Sheboygan	693 70	Town Muskego	663 78
City Sheboygan	4,450 06	Town New Berlin	4,085 61
Town Sheboygan Falls..	810 88	Village North Milwaukee	829 92
Village Sheboygan Falls	205 59	Town Oak Creek	1,370 94
City Waupaca	505 36	Town Oconomowoc	134 50
Town Vernon	1,112 00	City Oconomowoc	274 31
City South Milwaukee..	3,060 00	Town Pewaukee	1,294 95
Town Summit	1,304 65	City Racine	16,445 25
Town Vernon	749 95	Town Belgium	1,073 24
Town Watertown	279 19	Village Cedar Grove ...	261 83
City Watertown	512 46	City Cedarburg	313 25
Town Waukesha	825 03	Town Cedarburg	442 40
City Waukesha	1,250 96	Village Grafton	257 43
Town Wauwatosa.....	3,097 84	Town Grafton	661 04
City Wauwatosa	2,941 89	Town Granville	1,308 10
City West Allis	3,175 94	Town Holland	839 26
Village West Milwaukee	813 83	Town Mequon	1,671 70
Village Whitefish Bay..	1,063 55	Town Milwaukee	2,085 06
City Neenah	810 05	City Milwaukee	3,504 37
Town Vandebroek....	185 72	Village Oostburg	203 86
City Menasha	1,740 58	Town Sheboygan	279 98
Town Menasha	716 35	City Sheboygan	299 30
Village Little Chute ...	425 87	Town Wilson	1,217 41
City Appleton	4,638 19	City Port Washington ..	390 73
Town Grand Chute	523 16	Town Port Washington	973 70
Town Harrison	522 86	City Two Rivers.....	149 29
City Kaukauna	385 08	Town Two Rivers	210 49
Village East Milwaukee	375 62	City Manitowoc	673 09
Town Lake	380 73	Town Manitowoc	162 78
Town Milwaukee	4 23	Town Allouez	282 75
City Milwaukee	221,548 98	Town Ashwaubenon ..	311 21
Town Wauwatosa	48 93	City De Pere	613 39
Village Whitefish Bay..	33 58	City Green Bay	3,862 07
Town Caledonia	2,532 83	Town Howard	38 04
City Cudahy	1,310 32	Town Lawrence	672 26
Town Delafield	1,407 28	Town Kaukauna	394 63
Village East Milwaukee	457 98	City Kaukauna	72 22
Town East Troy	579 95	Village Elkhart Lake...	97 59
Village East Troy	40 25	City Plymouth	41 47
Town Franklin	725 66	Town Rhine	97 98
Town Greenfield	3,584 03	Town Plymouth	336 87
Town Ixonia	892 04	City Ashland	1,291 31
Town Lake	1,769 57		
			\$381,586 47

REVIEW OF ASSESSMENTS, CHAP. 474, LAWS 1905.

Adams County:

James, A. E.	\$17 24
Curtis, George, Jr.	5 79
Cowles, H. V.	149 51
Gay, J. S.	120 70

General Fund Disbursements, 1911.

Porter, John	159 41
McNutt, J. O.,	161 82
McDonald, A. L.	135 75
McDonnell, W. J.	9 80
<i>Ashland County:</i>	
Koester, E. J.	22 82
Haugen, N. P.	24 42
Lyons, T. E.	22 32
Adams, T. S.	23 32
Cowles, H. V.	22 92
	\$875 82

WISCONSIN HISTORY COMMISSION, CHAP. 445, LAWS 1909.

Estabrook, C. E., expenses	\$139 85
Stromme, Esther, typewriting	75
Nickelsen, A. S. S., services	32 00
Skelton, Florence, transcripts	17 00
Tilton, A. C., services	30 00
Mowry, Duane, transcripts	41 35
Billman, Irwin, services	27 70
Streissguth-Petran Engraving Co., cuts	19 89
Kinney, Andrew, drayage	50
Dudley, W. H., photographs	1 80
Democrat Printing Co., printing	643 60
	\$957 44

LEGISLATIVE.

SENATORS—REGULAR SESSION, 1911.

Albers, W. W.	\$548 80	Lyons, E. H.	529 60
Burke, Timothy	539 00	Martin, H. C.	521 40
Bishop, I. T.	524 00	Owen, W. C.	542 80
Bodenstab, H. H.	517 00	Perry, M. W.	546 20
Blaine, J. J.	514 00	Randolph, S. W.	532 40
Browne, E. E.	542 80	Sanborn, A. W.	582 20
Bosshard, Otto	527 40	Scott, G. E.	549 00
Donald, J. S.	503 00	Snover, C. A.	508 20
Gaylord, W. R.	517 00	Teasdale, Howard	521 60
Husting, Paul	514 60	Thomas, J. W.	541 00
Hoyt, G. E.	523 20	True, J. M.	507 40
James, D. G.	512 80	Weigle, G. J.	517 00
Klecza, J. C.	517 00	White, M. F.	533 60
Kileen, E. F.	528 80	Whitehead, J. M.	508 00
Krumrey, Henry	528 00	Wright, J. A.	553 60
Lehr, J. E.	533 40	Zophy, Gabriel	517 00
Linley, Victor	567 00		
			\$17,480 80

General Fund Disbursements, 1911.

MEMBERS OF ASSEMBLY—REGULAR SESSION, 1911.

Ballard, C. B.	\$536 40	La Budde, O. A.	529 20
Bell, W. H.	521 40	Lentz, Charles	527 40
Berg, O. H.	569 40	Long, A. H.	519 60
Berner, E. J.	516 80	Ludlow, Willis	507 40
Bichler, W. J.	528 00	Mahon, T. J.	554 80
Bingham, G. W.	517 40	McConnell, J. E.	526 60
Binner, Max	516 80	Metcalfe, F. B.	516 80
Brockhausen, Fred ...	516 80	Millar, J. D.	541 50
Clark, R. L.	533 00	Monson, Chris	514 80
Crowell, O. A.	532 60	Mortenson, H. J.	516 00
Dennhardt, J. H.	535 80	Nelton, Peter	537 80
Dorner, C. H.	516 80	Nye, R. J.	567 00
Draper, F. W.	530 50	O'Connor, M.	517 00
Ellingson, C. P.	567 80	O'Day, John	562 00
Evans, T. M.	510 00	Olen, O. L.	548 00
Fenske, August	548 00	Onstad, Otto	506 00
Fisher, G. U.	508 00	Parkinson, E. D.	519 00
French, J. B.	567 00	Perry, C. B.	516 00
Frye, Taylor	530 60	Pickart, Christian ...	532 20
Gettle, L. E.	505 00	Plowman, A. J.	551 00
Gilbertson, J. C.	537 20	Potts, A. R.	546 00
Gilboy, W. J.	516 80	Raymond, E. A.	530 00
Goff, S. C.	513 60	Reader, William	560 00
Grimrud, Lawrence ...	527 00	Reed, R. E.	516 80
Gulickson, A.	548 00	Roessler, O. F.	507 00
Hahn, Jacob	516 80	Rohan, W. M.	538 00
Haight, E. E.	506 00	Roycraft, T. A.	540 40
Hansen, Carl	532 40	Rupp, Lewis	532 20
Harper, C. A.	500 10	Schmidt, Nicholas ...	560 40
Hintz, Robert	536 40	Scholey, M. J.	525 00
Hofstatter, J. R.	507 40	Schreiner, David ...	517 00
Hull, Merlin	525 00	Schwalbach, H. V. ...	520 60
Hurlbut, W. E.	535 00	Sholts, A. H.	502 40
Ingram, C. A.	1,044 40	Smith, Simon	510 80
Janssen, H. J.	541 60	Sorge, A. O.	510 60
Joerns, O. B.	526 80	Spoor, Newcomb ...	519 00
Johnson, Axel	557 20	Stern, E. C.	516 80
Johnson, C. J.	549 20	Stevens, D. B.	549 40
Johnson, L. L.	540 80	Stevenson, Andrew ...	504 60
Jones, J. R.	523 40	Strouf, A. D.	534 00
Jones, P. H.	515 00	Thomas, E. O.	549 00
Kahn, Arthur	516 80	Urquhart, E. L.	560 30
Kamper, J. H.	524 60	Viebahn, C. F.	507 20
Katzban, Michael	516 80	Vint, J. H.	516 80
Kay, W. A.	557 80	Weber, F. J.	516 80
Kealy, Andrew	550 00	Wells, A. V.	516 60
Kiefer, E. H.	516 80	Wheelan, W. E.	549 60
Klenzendorff, George ..	516 80	Yockey, C. W.	516 80
Kneen, E. J.	523 40	Youmans, L. E.	521 40
Knight, William	565 00		
Krueger, H. E.	530 20		
			\$53,432 00

General Fund Disbursements, 1911.

SENATE EMPLOYEES.

Chief Clerk's Department.

Andrews, F. E., opening session.....	\$50 00
Wylie, F. M., chief clerk	1,000 00
Bessey, John, bookkeeper	785 00
Blackman, H., assistant bookkeeper	800 00
Schnitzler, J. L., journal clerk	800 00
Melli, John, assistant journal clerk	760 00
Hillyer, R. H., stenographer	795 00
Nelson, A. J., stenographer	800 00
Orr, A. W., stenographer	655 00
Runge, B. T., stenographer	800 00
Spencer, F. W., stenographer	760 00
Vogt, L. G., stenographer	770 00
Polk, March, stenographer	790 00
Schulte, I. J., stenographer	730 00
Gordon, R. E., stenographer	145 00
Schunck, J. E., typewriter clerk	592 00
Mowry, Don, typewriter clerk	80 00
Theleen, G. D., typewriter clerk	628 00
Gordon, R. E., typewriter clerk	444 00
Mullen, C. E., typewriter clerk	536 00
Terrell, L. A., typewriter clerk	28 00
Tretow, A. C., engrossing clerk	800 00
Rhodes, C. W., index clerk	800 00
Wolfenson, L. B., proof reader	800 00
Trickey, Elmer, proof reader	795 00

 \$15,943 00
Sergeant-at-Arms' Department.

Leicht, C. A., sergeant	\$700 00
Powell, W. A., assistant sergeant	800 00
Williams, D. E., postmaster	628 00
Pierce, Elmer, document clerk	512 00
Swarthout, O. D., document clerk	128 00
Mahoney, E. P., policeman	477 00
Mackmiller, W. F., night watch	477 00
Oates, A. R., night laborer	480 00
Cooper, E. G., messenger	320 00
Swartout, O. D., messenger	243 00
Marsh, H. N., messenger	338 00
Ketchum, H. E., messenger	306 00
Harshaw, Myron, messenger	304 00
Christianson, C. G., messenger	302 00
Schlegemilch, C., messenger	320 00
Seidler, C. E., messenger	302 00

 \$6,640 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Shaffer, C. E., opening session	\$ 50 00
Shaffer, C. E., chief clerk	1,000 00
Jones, W. W., journal clerk	800 00

General Fund Disbursements, 1911.

Tuffley, C. E., assistant journal clerk	800 00
Goldschmidt, W. J., bookkeeper	800 00
Hawker, J. C., assistant bookkeeper	800 00
Shearer, L. M., general clerk	800 00
Nevins, E. V., general clerk	800 00
Van Matre, R. E., proof reader and enrolling clerk....	800 00
Blied, J. H., proof reader and enrolling clerk	800 00
Heidner, Albion, index clerk	800 00
Webster, L. B., typewriter clerk	640 00
Cohn, Louis, typewriter clerk	640 00
Cover, B. C., typewriter clerk	590 00
Kirk, W. E., typewriter clerk	544 00
Pickering, H. G., stenographer	795 00
Saposs, D. J., stenographer	800 00
Robotka, Frank, stenographer	800 00
Lewis, L. L., stenographer	800 00
Heinrich, A. A., stenographer	800 00
Lawton, W. A., stenographer	800 00
Brandt, O. C., stenographer	775 00
Meyer, F. H., stenographer	775 00
George, L. B., stenographer	600 00
Lummerding, N. E., stenographer	592 00
Nickerson, C. A., stenographer	592 00
Bode, P. C., stenographer	690 00
Hatch, R. L., stenographer	665 00

\$20,118 00

Sergeant-at-Arms' Department.

Irvine, W. S., sergeant	\$700 00
Goldstrand, Olaf, assistant sergeant	785 00
Mayhew, W. A., postmaster	640 00
Hembre, J. O., post-office messenger	480 00
Bathgate, J. W., document clerk	620 00
Ruble, J. J., assistant document clerk	477 00
Wright, Ernest, policeman	468 00
Longbotham, Lyle, gallery policeman	453 00
Cady, E. C., night watch	480 00
Owen, O. O., gallery policeman	306 00
Olson, M. J., cloak-room attendant	453 00
Gohdes, H. L., laborer	270 00
Meiskothe, August, laborer	210 00
Hawker, H. W., messenger	320 00
Qualey, George, messenger	240 00
Johnson, W. E., messenger	310 00
Vogt, A. L., messenger	316 00
McKittrick, L., messenger	310 00
Fawcett, M., messenger	264 00
Bunta, Lewis, messenger	314 00
Pickel, A. E., messenger	316 00
Hilsenhoff, L. P., messenger	314 00
Benedict, M. R., messenger	300 00
Knudsen, J. J., messenger	288 00
Jacobsen, R. L., messenger	296 00
Balcom, G. G., messenger	284 00
Benedict, H. E., messenger	302 00

\$10,516 00

General Fund Disbursements, 1911.

Printing.

Democrat Printing Co., miscellaneous printing	\$917 01
Democrat Printing Co., senate bills and amendments..	2,702 14
Democrat Printing Co., assembly bills	4,901 70
	<hr/>
	\$8,520 85

Postage.

Madison Post office	\$2,421 50
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Telephone.

Wisconsin Telephone Co.	\$13 90
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Telegrams.

Western Union Telegraph Co.	\$15 49
Postal Telegraph-Cable Co.	10 50
	<hr/>
	\$25 99

Chap. 7, Laws 1911.

Callaghan & Co., Sanborn & Sanborn's supplement to W. S. 1898	\$1,035 00
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Finance Committee, Chap. 1, Laws 1911.

Allyn, S. C., clerk.....	\$87 00
Stephens, L. J. clerk.....	73 00
Hulbert, C. H., clerk.....	82 00
Meyer, E. A., clerk.....	207 00
Hatch, R. L., expenses.....	52 14
Chicago Bureau of Public Efficiency, making investiga- tion and report	212 46
	<hr/>
	\$713 60

Committee on Elections.

Risberg, P. K., witness fees.....	\$28 80
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Primary Election Investigation Committee.

Gilbert, S. A., services.....	\$19 15
Democrat Printing Co., report.....	1,065 26
	<hr/>
	\$1,084 41

Senate Investigation Committee.

Welch & Carney, chapter 137, laws 1911.....	\$2,338 00
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*General Fund Disbursements, 1911.**Contested Election, Chap. 255, Laws 1911.*

Hagestad, K. K., expenses	\$294 41
Nelton, Peter, expenses	287 98
	<hr/>
	\$582 39

Visiting Charitable and Penal Institutions, Chap. 357, Laws 1911.

Brockhausen, Fred, expenses	\$30 73
Harper, C. A., expenses	32 79
Pickart, Christian, expenses	34 10
Schreiner, David, expenses	13 67
Schulte, I. J., expenses	2 72
True, J. M., expenses	32 99
Teasdale, Howard, expenses	32 15
	<hr/>
	\$179 15

Investigation Committees, Chap. 518, Laws 1909.

Industrial Insurance:

Brew, G. G., expenses	\$26 34
Blaine, J. J., expenses	18 40
Butler, H. L., legal services	1,762 75
Culbertson, C. B., expenses	51 06
Cerminara, Angelo, translating	15 00
Democrat Printing Co., printing	540 44
Egan, W. D., expenses	27 75
Fairchild, E. T., expenses	28 55
Farnam, H. W., treasurer, publications	50 00
Ingalls, Wallace, expenses	50 78
King, F. A., expenses	29 19
McKittrick, Reuben, services	125 00
Madison Post office, postage	22 00
Orr, A. W., services	241 96
Parsons Printing & Stationery Co., supplies	61 65
Perlman, Selig, per diem and expenses	60 78
Sanborn, A. W., expenses	285 44
Saunders, A. T., secretary, publications	131 78
Van Matre, R. E., per diem and expenses	1,151 76
Watrous, P. J., per diem and expenses	1,356 26
Welch & Carney, reporting	1,188 25
	<hr/>
	\$7,231 14

Water Powers, Etc.:

Fish, A. R., services	\$396 00
Riley, M. C., services and expenses	2,483 33
Gilbert, S. A., services	13 55
Democrat Printing Co., printing	39 24
Thomas, J. E., expenses	53 35
Hambrecht, G. P., expenses and disb.	644 57
Bird, H. P., expenses	69 64
Kubasta, F. W., expenses	45 41
Krumrey, Henry, expenses	30 00
Snyder, Andrew, services	28 50
Goodwin, H. D., reporting	1,628 64
Haertel, M. H., translations	30 00
	<hr/>
	\$5,468 23

General Fund Disbursements, 1911.

Education:	
Atwood, G. T., expenses.....	\$72 29
LeRoy, E. W., expenses.....	393 46
Haight, E. E., expenses.....	65 44
Pearson, C. L., expenses.....	23 49
Welch & Carney, reporting.....	61 75
Wehrwein, S. F., expenses.....	12 15
Democrat Printing Co., printing.....	60 66
	\$689 24
Income Tax:	
Georgi, H. E., expenses.....	\$60 15
Hazelwood, J. A., expenses.....	89 56
Marsh, S. M., expenses.....	97 45
McConnell, J. E., expenses.....	69 03
Kleczka, J. C., expenses.....	36 96
Towers, J. S., expenses.....	83 46
Ingram, C. A., expenses and disb.....	276 21
	\$712 82
<i>Publishing Local Laws.</i>	
Ladysmith News Budget.....	\$2 40
Racine Times.....	3 00
Sauk County News.....	3 60
Boyd Times-Herald.....	1 80
Park Falls Herald.....	3 60
New Auburn Times.....	3 00
Racine Daily Times.....	1 20
Door County Democrat.....	1 20
	\$19 80
<i>Miscellaneous.</i>	
Merrill, R. L. chap. 114, laws 1911.....	\$82 50
Stockbridge & Sherwood Telephone Co., chap. 111, laws 1911.....	24 62
Pearse, C. G., chap. 344, laws 1911.....	28 38
Norwich Union Fire Insurance Society, chap. 336, laws 1911.....	225 56
Connecticut Fire Insurance Co., chap. 336, laws 1911...	94 92
Stone, J. W., chap. 513, laws 1909.....	395 20
Agricultural Institutes, American Express Co., express- age.....	231 11
Agricultural Institutes, Wells Fargo Co., expressage...	195 49
Torgeson, Hazel, chap. 445, laws 1905.....	134 00
Marine National Bank, cancelled draft, chap. 473, laws 1905.....	40
Rusk County, suit tax erroneously paid, refunded.....	55 00
Stodden, J. H., patent fees refunded.....	1 50
Dahl, A. H., state treasurer, chap. 162, laws 1911.....	633 39
	\$2,102 07

* Total book disbursements (including transfers, agency transactions and refunds)..... \$6,423,112 33

* For statement of net disbursements see pp. 27, 28.

School Fund, 1911.

SCHOOL FUND.

Receipts.

Fines:			
Adams	\$73 84	Marquette	1,498 75
Ashland	1,345 54	Marquette	182 93
Barron	734 68	Milwaukee	1,372 00
Bayfield	620 34	Monroe	1,010 05
Brown	1,106 91	Oconto	425 98
Burnett	37 24	Oneida	356 18
Calumet	172 81	Outagamie	667 82
Chippewa	429 68	Ozaukee	379 26
Clark	617 40	Pepin	330 26
Columbia	476 28	Pierce	734 02
Crawford	549 78	Polk	276 36
Dane	2,800 45	Portage	1,017 73
Dodge	1,343 92	Price	741 86
Door	543 90	Racine	1,397 48
Douglas	1,420 02	Richland	710 50
Dunn	724 22	Rock	3,211 46
Eau Claire	682 74	Rusk	816 87
Florence	49 00	St. Croix	383 18
Fond du Lac	1,602 82	Sauk	998 30
Forest	660 19	Sawyer	376 36
Grant	1,128 34	Shawano	937 53
Green	294 00	Sheboygan	1,251 31
Green Lake	146 14	Taylor	440 02
Iowa	1,008 12	Trempealeau	734 02
Iron	1,452 85	Vernon	626 22
Jackson	322 75	Vilas	279 30
Jefferson	1,199 52	Walworth	1,655 56
Juneau	526 92	Washburn	95 85
Kenosha	2,815 71	Washington	571 34
Kewaunee	34 30	Waukesha	1,016 26
La Crosse	1,141 90	Waupaca	853 58
Lafayette	208 74	Waushara	318 50
Langlade	758 52	Winnebago	1,449 48
Lincoln	463 70	Wood	505 19
Manitowoc	949 13		
Marathon	881 02		
			\$56,947 93

Loans:

Ashland county	\$2,666 67
B. S. D. town Morse	533 33
Brown county	4,350 00
Chippewa county	2,526 30
Village Loyal	894 73
City Madison	5,000 00
Town Superior	1,800 00
Grant county	2,633 80
City Mineral Point	1,000 00
Town Arena	350 00
City Oconto	1,750 00
City Oconto	2,500 00
Town Sugar Camp	60 00

School Fund, 1911.

Town Pine Lake	20 00
Richland county	1,333 33
Rusk county	500 00
Trempealeau county	5,000 00
City Whitewater	150 00
City Menasha	1,000 00
Bonds:	
Milwaukee city	10,000 00
Mondovi city	800 00
Bayfield county	14,000 00
Berlin city	1,000 00
Ashland county	20,000 00
Westby village	300 00
Oconomowoc city	2,500 00
Grand Rapids city	1,000 00
Durand city	1,000 00
West Bend city	2,000 00
Wauwatosa city	1,000 00
Boscobel city	500 00
Tomahawk city	800 00
Highland village	400 00
Gilbert, F. L., attorney general, escheated estate of George Kuebler	231 20
Bancroft, L. H., attorney general, escheated estate, Milwaukee Co.	72 00
Mott & Mott, escheated estate of Martin Heywood, Neenah	154 10
Bell, W. H., administrator, escheated estate of Clara Barlow	2,006 00
Davidson, J. O., governor, from United States, 5% of government land sales	91 52
Sale of lands	23,978 38
Dues on certificates of sales	1,597 68
School district loans	187,264 79
Individual loans	311 50
Total School Fund receipts.....	\$362,023 26

Disbursements.

School District Loans:

Jt. No. 3, St. Croix Falls and village Centuria, Polk county	\$2,200 00
No. 11, Carson, Portage county	1,000 00
No. 1, Georgetown, Polk county	600 00
No. 13, Ithaca, Richland county	800 00
Jt. No. 1, Boscobel, Watterstown, Marion and city Boscobel, Grant county	25,000 00
Jt. No. 14, Holland and village Oostburg, Sheboygan county	7,500 00
Jt. No. 1, Colby and city Colby, Clark county; Hull and city Colby, Marathon county.....	6,000 00
No. 7, Richland, Richland county	600 00
No. 1, Jacobs, Ashland county	10,000 00

School Fund, 1911.

No. 2, Henrietta, Richland county	1,050 00
No. 3, Red Cedar, Dunn county.....	600 00
Jt. No. 5, Millston and Brockway, Jackson county..	600 00
No. 2, Lynn, Clark county	400 00
No. 3, Anderson, Burnett county	600 00
No. 10, Necedah, Juneau county	500 00
No. 2, Brockway, Jackson county	500 00
No. 8, Lake, Price county	1,800 00
No. 9, Brockway, Jackson county	1,700 00
No. 1, Maxville, Buffalo county	1,400 00
Union Free High School, Jacobs and Shanagolden, Ashland county	17,000 00
No. 2, Clam Falls, Polk county.....	700 00
Jt. No. 12, Lima and Ellenboro, Grant county.....	600 00
Jt. No. 1, Cassville and village Cassville, Grant county	3,000 00
Jt. No. 3, Hoard and Mayville, Clark county.....	1,500 00
No. 10, Buena Vista, Richland county.....	1,500 00
No. 1, Cedar Lake, Barron county	3,000 00
No. 6, Village Schleisingerville, Washington county	4,000 00
Jt. No. 2, Courtland, Randolph, Springvale and vil- lage Cambria, Columbia county.....	6,000 00
No. 5, St. Croix Falls, Polk county.....	1,200 00
No. 1, Gillett, Oconto county	1,000 00
Union Free High School, Clifton, Grant county; Mifflin, Iowa county	8,000 00
No. 5, Verona, Dane county.....	2,000 00
Jt. No. 1, Viroqua and city Viroqua, Vernon county..	19,000 00
Jt. No. 6, Koshkonong and city Ft. Atkinson, Jeffer- son county	25,000 00
Jt. No. 8, Springdale and Primrose, Dane county...	5,000 00
Jt. No. 5, Otsego, Lowville, Springvale and village Rio, Columbia county	18,000 00
Jt. No. 1, Warren and villages Lohrville and Red Granite, Waushara county.....	12,000 00
No. 5, Greenfield, Milwaukee county.....	1,800 00
No. 1, Breed, Oconto county.....	1,000 00
No. 1, Watterstown, Grant county.....	1,000 00
No. 8, Hubbard, Dodge county	2,500 00
Jt. No. 3, Stockbridge and village Stockbridge, Calu- met county	10,000 00
No. 10, Beaver Dam, Dodge county.....	1,800 00
No. 1, Brussels, Door county	2,500 00
No. 4, Sturgeon Bay, Door county.....	1,230 00
No. 3, Easton, Marathon county	1,000 00
Jt. No. 4, Herman and village Gresham, Shawano county	8,000 00
No. 2, Black Creek, Outagamie county.....	3,500 00
Jt. No. 2, Vaughn, Montreal and Cary, Iron county.	1,800 00
Graded No. 1, Packwaukee, Marquette county.....	7,500 00
No. 8, Stanton, St. Croix county.....	1,400 00
No. 1, Egg Harbor, Door county.....	2,500 00
Free High School, Watterstown, Grant county.....	6,000 00
No. 1, City Altoona, Eau Claire county.....	9,000 00
No. 6, Spencer, Marathon county	1,500 00
Jt. No. 1, Auburndale and village Auburndale, Wood county	12,000 00

School Fund, 1911.

No. 7, Halsey, Marathon county	1,200 00
Jt. No. 2, Ahnapee and city Algoma, Kewaunee Co.	4,000 00
No. 2, Watterstown, Grant county	6,000 00
Jt. No. 6, Arland and Prairie Farm, Barron county.	1,000 00
Jt. No. 7, Oak Grove and city Juneau, Dodge county.	5,000 00
Jt. No. 6, Newport and village Kilbourn City, Colum- bia county; Dell Prairie, Adams county.....	9,000 00
Jt. No. 2, Weston and village Schofield, Marathon county	15,000 00
Jt. No. 2, Richland and city Richland Center, Rich- land county	2,000 00
No. 11, Lake, Price county	1,400 00
Jt. No. 9, How and Underhill, Oconto county.....	1,500 00
Jt. No. 2, Fennimore and village Fennimore, Grant county	25,000 00
No. 3, Windsor, Dane county	1,000 00
No. 2, Forest, St. Croix county.....	1,000 00
Jt. No. 1, Thorp, Withee and village Thorp, Clark county	20,000 00
No. 6, Village Schleisingerville, Washington county.	4,000 00
Jt. No. 2, Dayton and Akan, Richland county.....	1,900 00
Jt. No. 11, Cottage Grove and Sun Prairie, Dane county	2,000 00
Jt. No. 9, Lima and Platteville, Grant county.....	1,027 00
Jt. No. 9, Excelsior and village Ableman, Sauk county	1,000 00
No. 4, Wilson, Dunn county	1,000 00
No. 11, Byron, Fond du Lac county.....	1,000 00
No. 7, Polar, Langlade county	1,200 00
No. 5, Green Grove, Clark county.....	1,000 00
Jt. No. 1, Hay River and Sherman, Dunn county...	1,000 00
Jt. No. 6, Rock Elm, Spring Lake and village Elm- wood, Pierce county; Weston, Dunn county.....	2,500 00
No. 4, Fennimore, Grant county	1,200 00
No. 4, Oconto, Oconto county	2,500 00
No. 5, Perry, Dane county	1,425 00
No. 3, Brazeau, Oconto county	1,500 00
No. 3, Hull, Marathon county.....	2,200 00
City Shawano, Shawano county	6,000 00
	\$392,932 00
Loan to village Highland	7,500 00
Total School Fund disbursements	400,432 00

School Fund Income, 1911.

SCHOOL FUND INCOME.

Receipts.

(Rate .000627091822)

Tax:					
Adams	34,581	20	Marathon	30,524	72
Ashland	10,519	56	Marinette	17,349	32
Barron	13,706	92	Marquette	6,999	97
Bayfield	9,961	32	Milwaukee	338,933	63
Brown	34,808	62	Monroe	17,075	54
Buffalo	11,532	78	Oconto	13,806	69
Burnett	3,704	98	Oneida	7,837	24
Calumet	15,985	66	Outagamie	35,637	88
Chippewa	18,375	96	Ozaukee	14,198	25
Clark	18,193	86	Pepin	4,170	56
Columbia	28,263	34	Pierce	13,484	90
Crawford	8,605	27	Polk	12,572	34
Dane	79,692	07	Portage	14,186	26
Dodge	47,233	78	Price	7,363	64
Door	10,117	83	Racine	43,453	02
Douglas	29,556	78	Richland	13,349	82
Dunn	14,546	92	Rock	49,999	22
Eau Claire	18,153	32	Rusk	6,700	23
Florence	2,390	27	St. Croix	17,535	41
Fond du Lac	45,428	68	Sauk	26,459	30
Forest	6,456	78	Sawyer	5,717	25
Grant	33,957	50	Shawano	16,761	95
Green	26,468	38	Sheboygan	39,993	38
Green Lake	13,722	49	Taylor	8,308	76
Iowa	23,724	74	Trempealeau	14,853	01
Iron	4,317	98	Vernon	17,887	39
Jackson	10,134	19	Vilas	5,801	49
Jefferson	33,632	22	Walworth	33,269	04
Juneau	11,188	36	Washburn	4,183	11
Kenosha	26,088	09	Washington	21,694	44
Kewaunee	12,112	67	Waukesha	33,110	84
La Crosse	26,484	08	Waupaca	19,465	20
Lafayette	24,569	88	Waushara	11,222	79
Langlade	10,705	16	Winnebago	43,762	58
Lincoln	11,415	86	Wood	17,332	05
Manitowoc	34,884	22			
				\$1,720,226	00

Interest on Loans:

Ashland county	\$653	33
B. S. D. town Morse	168	03
Chippewa county	378	96
Village Loyal	563	68
City Madison	875	00
Village De Forest	350	00
B. of E. city Madison	889	60
City Sturgeon Bay	525	00
Town Superior	567	00
Grant county	368	70
City Mineral Point	805	00

School Fund Income, 1911.

Town Arena	185 79
City Black River Falls	273 00
Village Blanchardville	140 00
Village Blanchardville	105 00
City Oconto	232 50
City Oconto	612 50
Town Sugar Camp	2 17
Town Pine Lake	63
Richland county	420 00
Village Viola	204 75
Rusk county	213 90
Trempealeau county	840 00
Village Viola	110 25
City Whitewater	94 50
City Menasha	100 00
Interest on Bonds:	
Mondovi city	490 00
Ashland city	1,250 00
Milwaukee city	600 00
Ashland county	1,000 00
Eau Claire city	1,350 00
Elroy city	350 00
Superior city	9,520 00
Bayfield county	1,211 31
West Bend city	300 00
Coon town	300 00
Grand Rapids city	2,080 00
Boscobel city	140 00
Berlin city	700 00
Columbus city	1,125 00
Highland village	40 00
Westby village	195 00
Oconomowoc city	380 00
Chilton city	342 00
Chilton town	783 00
Durand city	679 00
Wauwatosa city	400 00
Tomahawk city	240 00
Bayfield county (premium)	360 00
Refund from No. 6, Bergen, Vernon county, chap. 154, laws 1909	50 00
Refund from No. 5, Rockbridge, Richland county, chap. 154, laws 1909	50 00
Interest on bank deposits	6,648 44
Gilbert, F. L., attorney-general, rent of escheated estate	227 80
Rogers, F. W., rent of escheated estate	248 06
Milwaukee National Bank, cancelled draft, chap. 473, laws 1905	50 00
Interest on school district loans, land certificates, etc. ..	50,733 99
General Fund, sec. 2, chap. 313, laws 1903, less salary and expenses of rural school inspector	196,889 66
General Fund, interest on certificates of indebtedness ..	109,459 00
Total book receipts (including transfers and re- funds)	\$2,118,127 55

School Fund Income, 1911.

Disbursements.

Transportation of Pupils, Chap. 502, Laws 1909:	
Jt. No. 1, Curran and Hixton.....	\$135 40
No. 1 and 2, Hawkins	79 75
No. 2, Rib Lake	41 60
No. 2, Amberg	43 35
No. 4, Darien	29 99
No. 7, Pensaukee	35 80
No. 3, Drammen	41 23
No. 4, Laketown	14 70
No. 2, Homestead	29 15
No. 5, Knapp	50 80
No. 2, Pound	23 42
No. 8, Almond	18 00
No. 9, Spooner	29 25
No. 11, Holcombe	14 90
No. 14, Lincoln	25 00
Jt. No. 3, Holland and Onalaska.....	55 00
No. 1, Commonwealth	46 10
No. 3, Homestead	41 75
Jt. No. 5, Daniels and Wood River.....	43 45
No. 9, Little Black	10 90
Eagle River	339 20
No. 10, Minong	35 85
No. 1, Lawrence	89 20
Port Wing	230 25
	<hr/>
	\$1,504 04
Interest Refunded:	
Phillips, L. E.....	\$3 08
Erdevig, O. H.	2 50
Coxherd, G. W.	5 83
Coldwell, Peter	1 59
Starr, W. J.	2 93
Gunderson, A.	2 33
Amunson, Carrie	1 08
	<hr/>
	\$19 34
State Insurance Fund, insurance of escheated estate...	\$4 75

Apportionment to Counties.

Adams	\$7,477 37	Crawford	13,399 91
Ashland	20,568 84	Dane	57,314 65
Barron	27,377 43	Dodge	37,025 88
Bayfield	13,798 99	Door	16,412 37
Brown	45,002 41	Douglas	29,255 30
Buffalo	14,242 40	Dunn	22,478 05
Burnett	8,366 62	Eau Claire.....	27,321 75
Calumet	14,271 47	Florence	2,992 41
Chippewa	28,174 65	Fond du Lac.....	42,569 13
Clark	23,652 99	Forest	5,073 77
Columbia	23,541 88	Grant	29,407 96

University Fund, 1911.

Richland	2,600 00	Vilas	350 00
Rock	4,300 00	Walworth	3,300 00
Rusk	2,600 00	Washburn	2,750 00
St. Croix	4,450 00	Washington	2,800 00
Sauk	4,650 00	Waukesha	3,600 00
Sawyer	1,100 00	Waupaca	2,950 00
Shawano	2,800 00	Waushara	2,350 00
Sheboygan	3,700 00	Winnebago	3,150 00
Taylor	2,950 00	Wood	3,200 00
Trempealeau	3,800 00		
Vernon	5,850 00		\$226,800 00

* Total book disbursements (including refunds). \$2,118,357 97

UNIVERSITY FUND.

Receipts.

Loans:

City Rice Lake	\$500 00
Village Prairie Farm	261 25
Town Chetek	500 00
Town Oulu	200 00
B. S. D. town West Marshland	200 00
Town Thorp	210 00
Village Thorp	125 00
B. of E. city Madison	1,100 00
Village Cambridge	300 00
City Sturgeon Bay	600 00
B. S. D. town Brule	120 00
B. S. D. town Brule	500 00
B. S. D. town Solon Springs	100 00
B. of E. city Eau Claire	666 66
Town Laona	500 00
B. S. D. town Hiles	600 00
Town Arena	200 00
B. of E. city Jefferson	1,650 00
Village Wonewoc	318 18
Village Benton	150 00
Village Argyle	1,000 00
B. S. D. town Elcho	250 00
B. S. D. town Lake	200 00
Village Cashton	300 00
City Rhinelander	300 00
Town Enterprise	1,000 00
B. S. D. town Sugar Camp	60 00
B. S. D. town Grant	160 00
Town Green Valley	350 00
City Whitewater	540 00
Town Spring Brook	50 00
Village Shell Lake	125 00
Town Casey	500 00
De Pere city bonds	2,000 00

* For statement of net disbursements see pp. 27, 28.

University Fund Income, 1911.

Sale of lands	50 00
Dues on certificates of sales.....	110 00
School district loans	821 67
	<hr/>
Total University Fund receipts.....	\$16,617 76

Disbursements.

Loans:	
No. 1, Lincoln, Burnett county.....	\$500 00
B. S. D. town Knight, Iron county.....	2,000 00
B. S. D. town Dewey, Rusk county.....	8,000 00
New Lisbon city bonds.....	6,000 00
	<hr/>
Total University Fund disbursements.....	\$16,500 00

UNIVERSITY FUND INCOME.

Receipts.

(Rate .0002857139832)

Tax:			
Adams	\$2,087 27	Langlade	4,877 46
Ashland	4,792 87	Lincoln	5,201 27
Barron	6,245 10	Manitowoc	15,893 86
Bayfield	4,538 55	Marathon	13,907 60
Brown	15,859 42	Marinette	7,904 66
Buffalo	5,254 55	Marquette	3,189 31
Burnett	1,688 05	Milwaukee	154,424 08
Calumet	7,283 32	Monroe	7,779 92
Chippewa	8,372 40	Oconto	6,290 57
Clark	8,289 44	Oneida	3,570 78
Columbia	12,878 64	Outagamie	16,237 24
Crawford	3,920 70	Ozaukee	6,468 97
Dane	36,309 10	Pepin	1,900 18
Dodge	21,520 54	Pierce	6,143 95
Door	4,609 87	Polk	5,728 18
Douglas	13,466 59	Portage	6,463 51
Dunn	6,627 83	Price	3,355 00
Eau Claire	8,270 96	Racine	19,797 95
Florence	1,089 05	Richland	6,082 41
Fond du Lac.....	20,698 10	Rock	22,780 52
Forest	2,941 82	Rusk	3,052 76
Grant	15,471 63	St. Croix	7,989 44
Green	12,059 46	Sauk	12,055 32
Green Lake	6,252 20	Sawyer	2,604 88
Iowa	10,809 40	Shawano	7,637 04
Iron	1,967 35	Sheboygan	18,221 68
Jackson	4,617 31	Taylor	3,785 62
Jefferson	15,323 43	Trempealeau	6,767 29
Juneau	5,097 60	Vernon	8,149 81
Kenosha	11,886 19	Vilas	2,643 26
Kewaunee	5,518 74	Walworth	15,157 95
La Crosse	12,066 61	Washburn	1,905 90
Lafayette	11,194 47	Washington	9,884 37

University Fund Income, 1911.

Waukesha	15,085 88	Winnebago	19,939 00
Waupaca	8,868 69	Wood	7,896 78
Waushara	5,113 35		
			\$783,765 00

Interest on Loans:

City Rice Lake	\$105 00
Village Prairie Farm	36 57
Town Chetek	160 42
Town Oulu	71 17
B. S. D. town West Marshland.....	41 30
Town Thorp	7 35
Village Thorp	39 38
B. of E. city Madison.....	38 50
Village Mt. Horeb	280 00
Village Cambridge	128 33
City Sturgeon Bay	168 00
B. S. D. town Brule.....	4 20
B. S. D. town Brule	182 75
B. S. D. town Solon Springs.....	53 18
B. of E. city Eau Claire.....	280 01
Town Laona	87 50
B. S. D. town Hiles.....	147 00
Town Arena	98 29
B. of E. city Jefferson.....	117 25
Village Wonewoc	44 54
Village Benton	73 50
Village Argyle	385 00
B. S. D. town Elcho.....	8 75
B. S. D. town Lake.....	42 00
Village Cashton	93 33
Town Enterprise	70 00
B. S. D. town Sugar Camp.....	39 90
B. S. D. town Grant.....	11 20
Town Green Valley	12 25
City Whitewater	340 20
Town Spring Brook	28 00
Village Shell Lake	129 03
Town Casey	17 50
City New London	350 00
Interest on Greenwood city bonds.....	120 00
Interest on De Pere city bonds.....	210 00
Interest on bank deposits.....	6,453 60
Interest on school district loans and land certificates..	357 80
Marine National Bank, cancelled drafts, chap. 473, laws 1905	6 69
Capital City Bank, cancelled drafts, chap. 473, laws 1905	10 35
United States, for agricultural college and experiment station	75,000 00
Bursar, fees, farm sales, etc.....	479,825 09
State Insurance Fund, fire losses.....	2,528 12
Agricultural College Fund Income, transfer.....	13,251 46
General Fund, temporary transfers, sec. 4, chap. 306, laws 1909	126,000 00

Agricultural College Fund, 1911.

General Fund, buildings, etc., sec. 3, chap. 428, laws 1907, as amended by sec. 5, chap. 306, laws 1909 ..	166,848 00
General Fund, Washburn Observatory, sec. 391, W. S. .	3,000 00
General Fund, current expenses, sec. 2, chap. 306, laws 1909	100,000 00
General Fund, books, apparatus, etc., sec. 3, chap. 306, laws 1909	47,287 25
General Fund, educational extension and correspondence teaching, sec. 7, chap. 306, laws 1909.....	75,000 00
General Fund, traveling schools of agriculture, sec. 8, chap. 306, laws 1909.....	30,000 00
General Fund, agricultural institutes, chap. 318, laws 1907	20,000 00
General Fund, branch agricultural experiment stations, chap. 507, laws 1909.....	2,000 00
General Fund, interest on certificates of indebtedness..	7,770 00
Total book receipts (including transfers).....	\$1,943,124 79

Disbursements.

Tuttle, W. L., interest refunded.....	\$2 70
General Fund, temporary transfers returned, sec. 4, chap. 303, laws 1909.....	126,000 00
University of Wisconsin	1,899,367 23
* Total book disbursements (including transfers and refund)	\$2,025,369 93

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:

Barron county	\$3,000 00
City Chetek	300 00
Town Bayfield	500 00
City Greenwood	1,000 00
City Neillsville	133 33
City Sturgeon Bay	1,500 00
Town Crandon	574 50
Town Nashville	417 00
City Crandon	508 50
Town Crandon	191 50
Town Nashville	139 00
City Crandon	169 50
B. S. D. town Wabeno.....	1,500 00
Trustees village New Glarus	1,000 00
Town Wyoming	500 00
Iron county	1,000 00
B. S. D. town Anderson.....	500 00
Jefferson county	1,000 00
Kewaunee county	2,000 00
Town Peck	300 00
Town Manitowoc	250 00
City Wausau	2,500 00
Town Day	566 66

* For statement of net disbursements see pp. 27, 28.

Agricultural College Fund Income, 1911.

Town Oconto Falls	200 00
B. S. D. town Grow	200 00
B. S. D. town Hackley	500 00
City Elkhorn	1,714 28
B. of E. city Elkhorn	1,000 00
City Whitewater	810 00
B. of E. city New London	1,000 00
Winneconne village bonds	600 00
Westby village bonds	500 00
Dues on certificates of sales	484 00
Total Agricultural College Fund receipts	<u>\$26,558 27</u>

Disbursements.

Loans:	
B. of E. city Marinette	\$18,000 00
Village Prairie Farm	2,500 00
Taylor county	5,000 00
B. of E. city Marinette	1,000 00
Total Agricultural College Fund disbursements ..	<u>\$26,500 00</u>

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
City Chetek	\$147 00
Town Bayfield	17 50
City Greenwood	455 00
City Neillsville	51 33
Village Loyal	100 62
City Madison	1,545 83
City Sturgeon Bay	52 50
Town Crandon	261 40
Town Nashville	189 74
City Crandon	231 36
Town Crandon	46 92
Town Nashville	34 05
City Crandon	41 53
B. S. D. town Wabeno	488 55
Trustees village New Glarus	210 00
Town Wyoming	52 50
Iron county	100 00
B. S. D. town Anderson	17 50
Jefferson county	665 00
Kewaunee county	700 00
Town Peck	10 50
Town Manitowoc	17 50
City Wausau	700 00
Town Day	51 25
Town Oconto Falls	50 00
B. S. D. town Grow	21 78
Town Roosevelt	182 00

University Trust Funds, 1911.

Village Westby	70 00
B. S. D. town Hackley	70 00
City Elkhorn	660 00
B. of E. city Elkhorn	350 00
City Whitewater	510 30
B. of E. city New London	200 00
Interest on land certificates	385 88
Interest on bank deposits	139 92
Interest on Winneconne village bonds	147 00
Interest on Westby village bonds	35 00
General Fund, interest on certificates of indebtedness	4,242 00
Total book receipts (including transfer)	\$13,251 46

Disbursements.

*University Fund Income, transfer	\$13,251 46
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UNIVERSITY TRUST FUNDS.

Receipts.

Secretary Board of Regents, Latin league fund	\$454 43
Secretary Board of Regents, dividend, Wisconsin Building Co.	62 50
Secretary Board of Regents, dividend, Portland Gold Mining Co.	80 00
Secretary Board of Regents, Adams royalties	443 67
Secretary Board of Regents, secretary's loan fund	60 00
Secretary Board of Regents, Emma Lundberg	25 00
Secretary Board of Regents, Albert Twesme	20 00
Secretary Board of Regents, Johnson fund	192 00
Slightam, W. E., loan	3,000 00
Adamson, C. F., loan	5,000 00
Roffers, Harry and William, loan	3,700 00
Carpenter, M., loan	6,000 00
Carl Schurz Memorial Association	30,735 47
University Trust Funds Income, transfers	4,525 67
Total book receipts (including transfers)	\$54,299 74

Disbursements.

Zwerig, Robert and Gustav, loan	2,000 00
University Heights Co., loan	9,000 00
Nelson, Charles, loan	6,000 00
Owen, R. S., loan	3,000 00
Central Wisconsin Trust Co., bonds	4,000 00
Long Bell Lumber Co., and National Lumber & Creosoting Co., bonds	29,785 00
Merry, S. J., guardian of E. M. Stanton	200 00
University Trust Funds Income, transfers	3,262 50
Total book disbursements (including transfers)	\$57,247 50

* For statement of net disbursements see pp. 27, 28.

University Trust Funds Income, 1911.

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Dane County Title Co., interest	\$750 00
Northern Hotel Co., interest	250 00
Carpenter, M., interest	300 00
Slightam, W. E., interest	225 00
Hudson, C. H., interest	200 00
Adamson, C. F., interest	65 97
Roffers, Henry and William, interest	109 15
Globe Baking Co., interest on Madison Land & Improvement Co., loan	400 00
Bram, Archie and Harvey, interest	500 00
Osmundson, M. J., interest	300 00
Woodward, J. P., interest	75 00
Clarke, B. B., interest	400 00
Jenison, C. F., interest	228 00
Fitzgibbons, W. A., interest	200 00
Comstock, G. C., interest	50 00
University Heights Co., interest	225 00
Cranefield, Frederick, interest	17 50
Nelson, Charles	150 00
Owen, R. S., interest	75 00
Madison Realty Co., interest	100 00
Secretary Board of Regents, taxes, estate William Hassard	68 01
University Trust Funds, transfers.....	3,262 50
Total book receipts (including transfers).....	\$7,951 13

Disbursements.

Carpenter, J. H. beneficiary will of M. M. Jackson....	\$1,087 44
Colignon, F. J., tax certificate on Hassard property....	33 75
Hetherington, Bonnie, Lewis scholarship	271 86
Haskell, Alice, Adams fellowship	543 72
Johannes, Wilhelmine, Doyon scholarship	135 93
Greubel, O. W., Gund scholarship.....	271 86
Graff, Einar, Johnson endowment	50 00
Case, L. A., Lewis scholarship	271 86
Stevens, Mabel, Doyon scholarship	135 93
Dake, C. L., Stein scholarship	52 40
Stephens, L. J., secretary's loan fund	17 78
Myhre, Neena, Johnson, aid fund	50 00
Weigen, A. J., Johnson aid fund	50 00
Torgerson, Oscar, Johnson aid fund	25 00
Burnson, Anga, Johnson endowment	50 00
Odegard, S. L., Johnson endowment	50 00
Ibsen, Herman, Johnson endowment	50 00
Hanson, J. A., Johnson endowment	25 00
Onsrud, Minnie, Johnson endowment	50 00
Neprud, C. A., Johnson endowment	50 00
Central Wisconsin Trust Co., accrued interest.....	66 67
Democrat Printing Co., advertising	1 80
University Trust Funds, transfers	4,523 67
Total book disbursements (including transfers).....	\$7,867 67

Normal School Fund, 1911.

NORMAL SCHOOL FUND.

Receipts.

Loans:	
Town Jacobs	\$1,000 00
City Barron	966 67
City Cumberland	1,388 89
Town Iron River	159 10
Town Hughes	40 90
B. S. D. town Bayfield	600 00
Town Bayfield	500 00
Town Mondovi	522 22
City Mondovi	516 67
Chippewa county	894 74
Village Bloomer	1,000 00
B. of E. city Stanley	2,000 00
B. of T. village Thorp	500 00
City Colby	600 00
City Portage	1,500 00
City Prairie du Chien	1,000 00
City Madison	2,500 00
B. of E. city Madison	5,000 00
B. of E. city Madison	3,000 00
Dane county	5,000 00
Door county	3,000 00
B. S. D. town Brule	333 33
B. S. D. town Solon Springs	300 00
City Menomonie	5,000 00
Eau Claire county	4,166 66
Eau Claire county	1,250 00
City Eau Claire	1,500 00
Eau Claire county	1,000 00
City Fond du Lac	1,000 00
City Crandon	1,000 00
B. S. D. town Wabeno	1,250 00
B. S. D. town Wabeno	1,000 00
Village Hazel Green	300 00
Grant county	8,000 00
Town Emerson	120 00
City Black River Falls	500 00
Village Alma Center	500 00
City Black River Falls	1,000 00
Trustees village Wonewoc	833 34
City Elroy	500 00
Town Finley	100 00
Village Blanchardville	650 00
Village Blanchardville	200 00
B. S. D. town Elcho	250 00
City Wausau	1,100 00
City Marinette	1,000 00
B. S. D. town Wausaukee	1,000 00
Marinette county	1,000 00
Trustees village Whitefish Bay	300 00
Village Cashton	750 00
Town Newbold	200 00

Normal School Fund, 1911.

Town Three Lakes	410 00
Town Piehl	90 00
B. S. D. town Monico	350 00
Village Amery	300 00
Richland county	1,000 00
Richland county	2,000 00
B. S. D. town Flambeau	1,000 00
Town Washington	500 00
B. S. D. town Marshall	500 00
Town Richmond	165 67
Town Wescott	83 33
Shawano county	1,000 00
Village Birnamwood	500 00
Town Navarino	150 00
Vernon county	4,000 00
B. S. D. town State Line	500 00
Washburn county	1,750 00
Village Shell Lake	381 11
Town Shell Lake	138 89
Washburn county	2,000 00
City New London	1,000 00
Waupaca county	4,150 00
City Waupaca	1,000 00
Village Iola	314 29
Town Cary	600 00
Bonds:	
Glenwood town	1,000 00
Stoughton city	3,250 00
Antigo city	1,800 00
Shawano city	1,000 00
Berlin city	1,000 00
Columbus city	1,000 00
Merrill city	5,000 00
Cameron village	300 00
Clinton village	1,000 00
Sale of land	200 00
Dues on certificates of sales	90 00
School district loans	29,123 07
Total Normal School Fund receipts	\$136,419 88

Disbursements.

Loans:	
Town Bergen	\$2,000 00
Village Wonewoc	7,000 00
B. S. D. town Bayfield	5,000 00
B. S. D. town Loomis	4,000 00
Village Thorp	2,500 00
B. of E. city Waupaca	50,000 00
B. of E. city Mellen	20,600 00
City Chetek	3,800 00
Trempealeau county	25,000 00

Normal School Fund Income, 1911.

New Lisbon city bonds.....	4,000 00
Jt. No. 12, town and village Middleton, Dane county...	10,000 00
No. 1, Johnson, Marathon county.....	1,000 00
	<hr/>
Total Normal School Fund disbursements.....	\$134,900 00

NORMAL SCHOOL FUND INCOME.

Receipts.

(Rate .0001239437258)

Tax:			
Adams	\$905 47	Marathon	6,033 16
Ashland	2,079 17	Marinette	3,429 07
Barron	2,709 15	Marquette	1,383 53
Bayfield	1,968 84	Milwaukee	66,989 71
Brown	6,879 87	Monroe	3,374 95
Buffalo	2,279 44	Oconto	2,728 87
Burnett	732 28	Oneida	1,549 02
Calumet	3,159 53	Outagamie	7,043 77
Chippewa	3,631 98	Ozaukee	2,806 26
Clark	3,595 99	Pepin	824 30
Columbia	5,586 80	Pierce	2,665 27
Crawford	1,700 82	Polk	2,484 90
Dane	15,751 01	Portage	2,803 89
Dodge	9,335 68	Price	1,455 41
Door	1,999 78	Racine	8,588 42
Douglas	5,841 85	Richland	2,638 57
Dunn	2,875 18	Rock	9,882 27
Eau Claire	3,587 97	Rusk	1,324 30
Florence	472 43	St. Croix	3,465 85
Fond du Lac.....	8,978 91	Sauk	5,229 64
Forest	1,276 17	Sawyer	1,130 00
Grant	6,711 65	Shawano	3,312 97
Green	5,231 43	Sheboygan	7,904 63
Green Lake	2,712 23	Taylor	1,642 21
Iowa	4,689 16	Trempealeau	2,935 67
Iron	853 44	Vernon	3,535 42
Jackson	2,003 01	Vilas	1,146 66
Jefferson	6,647 36	Walworth	6,575 57
Juneau	2,211 36	Washburn	826 79
Kenosha	5,156 27	Washington	4,287 87
Kewaunee	2,394 05	Waukesha	6,544 31
La Crosse	5,234 54	Waupaca	3,847 27
Lafayette	4,856 20	Waushara	2,218 19
Langlade	2,115 86	Winnebago	8,649 61
Lincoln	2,256 33	Wood	3,425 65
Manitowoc	6,894 81		
			<hr/>
			\$340,000 00

Interest on Loans:

Town Jacobs	\$210 00
City Barron	237 04
City Cumberland	826 39
Town Iron River	11 14
Town Hughes	2 86

Normal School Fund Income, 1911.

B. S. D. town Bayfield.....	147 00
Town Bayfield	262 50
Town Mondovi	146 22
City Mondovi	90 42
Chippewa county	134 23
Village Bloomer	455 00
B. of E. city Stanley.....	630 00
Town Hixon	177 43
B. of T. village Thorp.....	140 00
City Colby	273 00
City Portage	157 50
City Prairie du Chien.....	160 00
City Madison	612 50
B. of E. city Madison.....	1,225 00
B. of E. city Madison.....	315 00
City Madison	875 00
Dane county	525 00
Door county	840 00
City Sturgeon Bay	1,400 00
B. S. D. town Brule.....	81 66
B. S. D. town Solon Springs.....	84 00
City Menomonie	800 00
City Menomonie	1,050 00
Eau Claire county	1,166 80
Eau Claire county	875 00
Eau Claire county	350 00
City Eau Claire	682 50
Eau Claire county	210 00
City Fond du Lac	200 00
City Crandon	140 00
B. S. D. town Wabeno.....	131 25
B. S. D. town Wabeno.....	280 00
Village Hazel Green	147 00
Grant county	840 00
Town Emerson	33 60
City Black River Falls.....	192 50
City Black River Falls.....	175 00
Village Alma Center	297 50
City Black River Falls.....	315 00
City Black River Falls.....	45 50
Trustees village Wonewoc	116 74
City Elroy	297 50
Town Finley	14 00
Village Blanchardville	68 25
Village Blanchardville	84 00
Village Argyle	120 40
B. S. D. town Elcho.....	8 75
City Wausau	423 50
Town Bergen	70 00
City Marinette	245 00
B. S. D. town Wausaukee.....	35 00
City Marinette	70 00
Marinette county	560 00
Trustees village Whitefish Bay.....	15 00
Village Cashton	498 75
Town Newbold	35 00

Normal School Fund Income, 1911.

Town Three Lakes	57 40
Town Piehl	12 60
B. S. D. town Monico	110 25
Village Amery	10 50
Richland county	665 00
Richland county	303 33
B. S. D. town Flambeau	35 00
Town Washington	122 50
Town Washington	70 00
B. S. D. town Marshall	140 00
City New Richmond	309 17
Town Richmond	41 67
Town Wescott	20 83
Shawano county	175 00
Village Birnamwood	227 50
Town Navarino	42 00
Village Galesville	70 00
Village La Farge	525 00
Vernon county	435 55
B. S. D. town State Line	17 50
Washburn county	490 00
Village Shell Lake	202 20
Town Shell Lake	77 80
Washburn county	420 00
Waupaca county	1,307 25
City Waupaca	350 00
Village Iola	55 00
Town Cary	21 00
B. of E. city Grand Rapids	1,925 00
Town Arpin	105 00
Town Hiles	105 00
Town Arpin	175 00
B. of E. city Grand Rapids	284 86
City Milwaukee, interest on loan to Light Horse Squadron	1,200 00
Interest on Bonds:	
La Crosse city	500 00
Glenwood town	90 00
Ashland city	1,100 00
Ashland county	1,250 00
La Crosse county	2,975 00
Merrill city	1,350 00
Antigo city	452 00
Stoughton city	1,008 25
Cameron village	52 50
Shawano city	245 00
Berlin city	420 00
Columbus city	50 00
Clinton village	275 00
Hudson city	750 00
Mauston city	350 00
Interest on school district loans and land certificates	9,977 68
Interest on bank deposits	3,531 09
Normal schools, fees, etc.	57,414 75
General Fund, institutes, chap. 371, laws 1901....	7,000 00

Forest Reserve Fund, 1911.

General Fund, Milwaukee normal, chap. 320, laws 1909	39,300 00
General Fund, Oshkosh normal, chap. 320, laws 1909	11,000 00
General Fund, Stevens Point normal, chap. 320, laws 1909	14,500 00
General Fund, Superior normal, chap. 320, laws 1909	59,000 00
General Fund, Whitewater normal, chap. 320, laws 1909	47,000 00
General Fund, current expenses, chap. 455, laws 1909	3,000 00
General Fund, interest on certificates of indebtedness	36,099 00
Total book receipts (including transfers)...	<u>\$669,409 61</u>

Disbursements.

Normal Schools:	
Normal schools (administration)	\$10,324 09
Milwaukee	78,102 32
Oshkosh	76,312 55
Platteville	51,279 09
River Falls	39,851 80
Stevens Point	53,773 64
Superior	107,231 00
Whitewater	81,910 30
La Crosse	51,039 12
Institutes	1,565 68
Summer schools	31,115 84
	<u>\$582,505 43</u>
Wilson, Christ, interest refunded.....	3 24
* Total book disbursements (including refund)	<u>\$582,508 67</u>

FOREST RESERVE FUND.

Receipts.

Sale of lands, etc.	\$117,872 01
Interest on bank deposits	1,390 33
Total book receipts	<u>\$119,262 34</u>

Disbursements.

Goodyear Lumber Co., land	\$7,595 19
Yawkey-Bissell Lumber Co., land	13,831 90
Bolger, A. J., land	7,081 22
Plunkett, Matt, land	200 00
Buswell Lumber & Mfg. Co., land	1,500 00
Ross Lumber Co., land	30 00

* For statement of net disbursements see pp. 27, 28.

Forest Reserve Fund, 1911.

Stewart, Alexander, Lumber Co., land	1,920 00
Land, Log & Lumber Co., land	49,602 31
Sanborn, G. F. Co., land	6,717 52
Stamp, Robert, land	1,000 00
Stodden, J. H., purchase price refunded	160 00
Blohm, C. H., 10 per cent of penalty	2 67
Wubker, Henry, Sr., 10 per cent of penalty	5 00

Board of Forestry:

Baldwin, Winnifred, stenographer	\$540 00
Crane, A. V., stenographer	450 00
Johnson, H. A., cruiser, sal. and exp.	1,560 65
Brooks, C. R., cruiser, sal. and exp.	969 79
Jacobs, Peter, cruiser, sal. and exp.	1,309 40
Harrington, C. L., cruiser, sal. and exp.	36 68
Shelp, T. H., cruiser, sal. and exp.	219 27
Paine, L. E., compassman, sal. and exp.	138 00
Gilligan, W. H., compassman, sal. and exp.	48 54
Hill, Frank, compassman, sal. and exp.	270 00
Vaughan, D. L., compassman, sal. and exp.	40 00
Dougherty, J. W., ranger, sal. and exp.	238 70
Doolittle, A. E., ranger, sal. and exp.	122 88
Vaughan, C. D., ranger, sal. and exp.	115 00
Long, F. J., ranger, sal. and exp.	75 00
McDonald, J. J., ranger, sal. and exp.	75 00
McDonald, P. A., ranger, sal. and exp.	75 00
Vaughan, C. B., ranger, sal. and exp.	75 00
Weaver, E. M., ranger, sal. and exp.	65 00
Woodruff Hardware Co., supplies	176 43
Yawkey-Bissell Lumber Co., horses, harness and supplies	2,351 94
Swenson, Simon, services	30 00
Jelinek, Barney, services	42 50
Harrington, Neal, services	110 66
Lattimer, C. E., boat	35 00
Sundry Persons, tree planting, etc.	1,455 55
Raymond, W. B., recording	3 00
Wagner, Gus, services	28 00
Hillis, N. H., livery	55 50
Bolger Brothers, supplies	20 90
Flanagan, J. C., recording	9 01
Doriot, Calvin, services	60 00
Lucius, Joseph, services	189 15
Garnich, E. & Sons, supplies	47 20
O'Leary, J. E., supplies	21 90
Vaughan, D. H., surveying	198 28
Langum, T. N., services	70 82
Carter, Peter, services	125 39
Stevenson, A. L., services	133 12
Mosely, J. E., supplies	3 10
Clausen, Peter, services	5 19
Michigan Agricultural College, trees	980 40
Madison Tent & Awning Co., supplies	20 85
Oettinger, Andrew, recording	2 12
Fairbanks, Morse & Co., engine and parts	1,056 13
Meyer News Service Co., clippings	4 25

Delinquent Tax, Drainage, Redemption and Deposit Funds, 1911.

Marshall Wells Hardware Co., supplies	37 81
Hazelhurst & Southeastern Ry., freight	194 31
Chabot, Mrs. John, board of men	90 20
Minocqua Outing Co., books	75 00
<hr/>	
* Total book disbursements (including refunds) .	\$103,703 43

DELINQUENT TAX FUND.

Receipts.

Taxes on state lands	\$170 52
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Disbursements.

Apportionment to Counties:

Adams	\$59 79
Bayfield	7 91
Chippewa	25 14
Columbia	10 97
Douglas	18 62
Oconto	29 42
St. Croix	8 76
Waukesha	3 70
<hr/>	
	\$164 31

DRAINAGE FUND.

Receipts.

Interest on land certificates.....	\$19 88
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REDEMPTION FUND.

Disbursements.

General Fund, transfer of balance, chap. 37, laws 1911	\$151 92
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DEPOSIT FUND.

Disbursements.

General Fund, transfer of balance, chap. 37, laws 1911	\$10,313 83
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* For statement of net disbursements see pp. 27, 28.

Miscellaneous Funds, 1911.

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

Disbursements.

General Fund, transfer of balance, chap. 37, laws 1911	\$284 45
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WISCONSIN RAILROAD FARM MORTGAGE LAND COMPANY FUND.

Disbursements.

General Fund, transfer of balance, chap. 37, laws 1911	\$4,415 67
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ALLOTMENT FUND.

Disbursements.

General Fund, transfer of balance, chap. 37, laws 1911	\$956 54
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STATE INSURANCE FUND.

Receipts.

Premiums:

Industrial School for Girls	\$407 70
Mining Trade School	210 00
Commissioners of Fisheries	151 88
Quartermaster General	965 52
State Board of Agriculture	2,425 68
Superintendent of Public Property	2,731 32
State Hospital	1,404 00
Northern Hospital	1,579 50
School for Deaf	614 25
School for Blind	421 20
Industrial School for Boys.....	702 00
State Prison	1,228 50
Public School	438 75
Home for Feeble-Minded	1,755 00
State Reformatory	789 75
Tuberculosis Sanatorium	351 00
Wisconsin Veterans' Home	942 19
Dairy and Food Commissioner	7 56
State Superintendent	2 43
Free Library Commission	40 67
Whitewater Normal	378 00
Superior Normal	756 00
Stevens Point Normal	472 50
River Falls Normal	302 40
Platteville Normal	567 00
Milwaukee Normal	283 50
La Crosse Normal	283 50
Oshkosh Normal	548 10
Normal schools (administration)	54

Hunting License Fund, 1911.

University of Wisconsin	5,913 81
School Fund Income, escheated estate.....	4 75
	\$26,679 00

Disbursements.

University Fund Income, loss to University of Wisconsin property	\$2,528 12
State Board of Agriculture, loss to ticket-stand.....	100 00
	\$2,628 12

HUNTING LICENSE FUND.

Receipts.

Rickeman, G. W., confiscations, licenses, etc.	\$15,984 66
Sholts, J. A., confiscations, licenses, etc.	3,280 48
Frear, J. A., nonresident licenses.....	10,890 00

Adams	\$535 50	Langlade	1,449 00
Ashland	1,771 20	Lincoln	1,586 70
Barron	2,252 70	Manitowoc	1,734 30
Bayfield	1,647 90	Marathon	3,340 70
Brown	2,150 10	Marinette	1,711 80
Buffalo	1,038 60	Marquette	745 20
Burnett	582 30	Milwaukee	7,123 50
Calumet	768 20	Monroe	2,511 25
Chippewa	2,362 50	Oconto	1,191 60
Clark	2,502 90	Oneida	1,437 30
Columbia	2,005 85	Outagamie	1,392 65
Crawford	692 55	Ozaukee	616 50
Dane	3,824 90	Pepin	415 75
Dodge	2,391 30	Pierce	939 05
Door	641 70	Polk	1,323 00
Douglas	2,537 10	Portage	1,494 80
Dunn	1,164 60	Price	1,489 50
Eau Claire	1,899 90	Racine	1,676 70
Florence	319 50	Richland	1,076 05
Fond du Lac	2,401 80	Rock	2,630 60
Forest	910 80	Rusk	1,685 70
Grant	1,908 20	St. Croix	985 10
Green	1,874 70	Sauk	1,807 65
Green Lake	784 80	Sawyer	745 20
Iowa	1,411 60	Shawano	1,478 70
Iron	579 60	Sheboygan	1,770 30
Jackson	1,326 90	Taylor	1,232 10
Jefferson	1,570 50	Trempealeau	1,439 35
Juneau	1,366 30	Vernon	1,487 50
Kenosha	1,230 30	Vilas	931 50
Kewaunee	628 20	Walworth	1,808 10
La Crosse	2,204 10	Washburn	827 10
Lafayette	1,341 00	Washington	1,125 00

Hunting License Fund, 1911.

Waukesha	1,765 80	Winnebago	2,829 15
Waupaca	1,805 30	Wood	2,332 80
Waushara	1,080 00		
			<u>\$143,805 54</u>

Disbursements.

Fish and Game Department.

Rickeman, G. W., state warden, sal. and exp.	\$4,074 38
Sholts, J. A., state warden, sal. and exp.	960 60
Leslie, Jeannette, clerk	200 65
Morris, Tryphemia, stenographer	291 67
Mego, Myrtle, clerk	45 75
Swenberger, W. A., bookkeeper	410 00
Sasman, Cora, clerk	41 25
Sholts, F. H., clerk	33 07
Aluminum Sign Co., tags.....	113 30
Tapping & Riedeburg, premium on bond	12 50

Per Diem and Expenses:

Albrecht, H. H.	\$1,517 93	Goodman, A. M.	129 94
Ansorge, Herman ...	1,877 72	Haslam, W. C.	1,705 69
Asmuth, C. F.,	1,738 58	Hendrickson, Hans ..	1,627 88
Anlesbrook, John ...	50 57	Hill, J. B.	1,608 62
Aikens, E. V.	117 01	Hildebrand, H. W. ...	1,201 31
Bosworth, E. F.	1,324 82	Hall, A. W.	1,376 52
Baker, C. E.	1,137 85	Hall, G. F.	2,199 96
Berg, M. E.	1,818 35	Hulbert, A. I.	1,532 89
Burgett, W. W.	2,224 71	Holmes, A. A.	1,452 76
Brunet, A. R.	1,611 80	Hitchon, Robert	2,032 03
Barnhardt, William..	1,758 86	Hope, Andrew	1,629 20
Boomer, I. H.	411 92	Johnson, Niels	1,756 60
Brooks, F. O.	153 63	Jakonbec, Robert	176 25
Buchanan, G. H.	717 30	Johnson, W. J.	102 50
Cole, W. A.	1,503 72	Kimball, P. S.	1,280 32
Craig, J. S.	1,503 69	Kleist, Michael	1,646 80
Cranston, D. M.	1,635 90	Kirkhoff, S. B.	1,678 95
Cummings, A. J.	382 85	Keeler, J. G.	1,530 04
Christopher, R. T....	256 54	Kennedy, D. H.	595 22
Clark, C. H.	139 23	Kennedy, E. D.	110 93
Cutts, A. R.	159 63	Korzilius, J. H.	103 16
De Long, J. R.	1,735 57	Lund, H. O.	1,641 93
Drake, E. P.	1,193 19	Lavell, A. A.	1,704 53
Dietrich, G. H.	1,636 64	Little, C. S.	408 43
Devine, Thomas	1,599 97	Lanning, B. P.	189 50
Elliott, W. P.	969 83	Mason, W. P.	1,234 49
Eby, C.	21 08	Mannel, George	1,746 23
Follett, E. F.	1,829 47	McManus, Pat	1,889 93
Foster, J. W.	1,796 94	Mason, R. G.	1,255 08
Fox, Lafayette	747 18	MacKenzie, H. W....	151 37
Gruebner, H. C.	1,851 18	McNaughton, J. W. ...	172 26
Gruhlke, H. A.	1,421 08	O'Connor, Daniel....	1,741 29
Gautsch, E. W.	740 61	Oberholtzer, James ..	1,807 53
Gerhardt, Fred	760 14	Pugh, John	1,432 86
Grey, W. T.	31 67	Perry, F. M.	1,797 62

Oil Inspection Fund, 1911.

Peterson, W. C.	434 72	Storrs, A. E.	1,533 77
Pipher, W. R.	368 35	Sampson, Andrew ...	1,295 43
Russell, A. G.	1,779 17	Stockwell, H. A.	169 54
Richtman, S. P.	2,075 51	Strasen, G. A.	225 33
Robrecht, M. D.	1,763 17	Spencer, G. H.	67 50
Randall, F. K.	1,629 73	True, H. W.	916 64
Raeth, Valentine ...	1,628 36	Tiedeman, H. C.	678 65
Rooth, O. E.	1,403 27	Vollbrecht, Herman ...	594 10
Ray, S. W.	176 55	Waterbury, P. E.	1,552 97
Remer, E. L.	159 55	Wilkinson, J. W.	201 39
Sugden, J. F.	1,565 25	Worden, J. D.	230 10
Spencer, Fred	1,825 51		
			\$109,488 51

OIL INSPECTION FUND.

Receipts.

Archer, F. W.	\$424 10	Lytle, C. A.	960 90
Anderson, J. R.	784 90	McGee, James	6,961 20
Berg, O. J.	887 10	Mitchell, Samuel	1,470 10
Berner, Henry	252 90	Mohr, Charles, Jr.	1,938 40
Bronstad, L. C.	1,393 40	Maltpress, R. J.	3,229 80
Brink, C. L.	1,210 80	Niedbalski, J. C.	1,767 90
Bell, C. E.	34 70	Nelson, A. E.	79 20
Berger, Theodore	322 40	Omundson, Joseph	728 70
Battles, E. J.	1,360 60	Olin, C. C.	113 30
Baker, J. M.	628 40	Peters, W. P.	1,026 70
Campbell, James	275 75	Peterson, E. A.	618 30
Cook, Ambrose	292 60	Rude, J. G.	752 10
Christoph, J. B.	1,747 70	Stouthamer, J. H.	6,383 60
Clayton, B. F.	318 70	Stimers, C. S.	411 00
Charlesworth, F. M. ...	1,553 90	Sprague, Ava	1,469 20
Dinsmore, Robert	1,569 30	Stupfell, J. B.	165 30
Engsberg, Conrad	638 60	Smith, R. P.	328 50
Ferris, G. H.	1,997 10	St. Louis, F. B.	2,893 40
Graham, C. L.	730 90	Schoenfield, W. D.	3,461 00
Grace, H. E.	863 00	Speck, C. H.	539 00
Groetzing, Nicholas ..	1,815 50	Thompson, G. P.	468 90
Hewitt, C. F.	316 80	Wellensgard, J. A.	562 90
Heineman, Albert	272 20	Wilson, Frank	770 10
Hicks, J. B.	417 00	Wood, C. H.	1,071 90
Hanson, Anton	1,825 20	Wightman, W. L.	545 80
Halder, G. H.	853 80	Wilson, Alex	1,132 20
Kohl, H. A.	128 20	Westman, Fred	1,273 00
Lindholm, O. M.	956 60	Washburn, S. E., refund	50 55
Lebeis, Casper	732 40	Zelle, Christ	1,643 80
Le Gendre, H.	198 93		
			\$67,620 23

Disbursements.

Oil Inspection Department.

Inspection Fees, Expenses, etc.

Archer, F. W.	\$407 22	Bronstad, L. C.	1,022 47
Anderson, J. R.	647 66	Brink, C. L.	910 09
Berner, Henry	252 44	Bell, C. E.	42 02
Berg, O. J.	668 82	Berger, Theodore	345 26

Oil Inspection Fund, 1911.

Battles, E. J.	974 65	Salary and Expenses:	
Baker, J. M.	601 19	Tracy, C. L., chief in-	
Campbell, James	289 34	spector	1,633 29
Cook, Ambrose,	346 22	Meyer, L. F., chief in-	
Christoph, J. B.	1,082 86	spector	984 94
Clayton, B. F.	353 94	Johnson, J. K., chief	
Charlesworth, F. M. . .	994 90	deputy	1,438 47
Dinsmore, Robert ...	1,142 85	Witte, Dexter, chief	
Engsborg, Conrad ...	555 46	deputy	342 82
Ferris, G. H.	1,180 10	Tagliabue Mfg. Co.,	
Graham, C. L.	621 50	supplies	238 56
Grace, H. E.	649 47	Siekert & Baun Station-	
Groetzinger, Nicholas.	1,265 65	ery Co., supplies	16 84
Hewitt, C. F.	396 77	Smith-Premier Type-	
Heineman, Albert ...	305 23	writer Co., supplies	11 00
Hicks, J. B.	386 45	Albers & Lorenz, sup-	
Hanson, Anton	1,110 23	plies	15 00
Halder, G. H.	651 62	Madison Post Office,	
Kohl, H. A.	127 78	postage	22 50
Lindholm, O. M.	694 30	Democrat Printing Co.	
Lebeis, Casper	615 94	printing	131 30
Le Gendre, H.	251 65	Northwestern Furni-	
Lytle, C. A.	806 63	ture Co., supplies..	22 05
Mc Gee, James	1,287 49	C. & N. W. Ry. Co.,	
Mitchell, Samuel	969 04	freight	3 48
Mohr, Charles, Jr. ...	1,393 50	C. M. & St. P. Ry. Co.,	
Maltpress, R. J.	1,401 37	freight	9 63
Niedbalski, J. C.	1,074 63	Tanner, H. B., sup-	
Nelson, A. E.	105 36	plies	18 00
Omundson, Joseph ..	645 46	Meyer News Service	
Olin, C. C.	201 53	Co., clippings	5 85
Peters, W. P.	808 34	Schwaab Stamp &	
Peterson, E. A.	533 77	Seal Co., supplies ..	79 00
Rude, J. G.	706 94	Haswell Furniture Co.,	
Stouthamer, J. H. ...	1,270 57	furniture	10 89
Stimers, C. S.	413 41	Wisconsin Telephone	
Sprague, Ava	958 25	Co., messages	13 35
Stupfell, J. B.	273 74	Commissioner of Pub-	
Smith, R. P.	744 10	lic Printing, paper.	49 66
St. Louis, F. B.	1,376 87	American Express Co.,	
Schoenfield, W. D. ...	1,224 46	expressage	1 50
Speck, C. H.	609 56	Wells Fargo & Co.,	
Thompson, G. P.	433 60	expressage	1 95
Wilson, Frank	596 22	Reversion to General	
Washburn, S. E.	50 55	Fund	21,126 65
Wood, C. H.	870 57		
Wightman, W. L. ...	522 97		
Wilson, Alex	871 14		
Westman, Fred	852 50		
Wellensgard, J. A. ...	474 11		
Zelle, Christ	1,092 74		

*Total book disbursements (including transfer)\$67,620 23

* For statement of net disbursements see pp. 27, 28.

State Fire Marshal Fund, 1911.

STATE FIRE MARSHAL FUND.

Receipts.

American Central Insurance Co.	\$402 16
American National Insurance Co.	41 92
Atlas Assurance Co.	187 84
Agricultural Insurance Co.	121 95
Allemannia Fire Insurance Co.	93 00
American Insurance Company of N. J.	468 03
Aetna Insurance Co.	301 97
American Druggist Fire Insurance Co.	5 22
Aachen and Munich Fire Insurance Co.	144 90
Adirondack Fire Insurance Co.	46 08
Appleton Mutual Fire Insurance Co.	38 88
Alma Mutual Fire Insurance Co.	1 37
Buffalo Commercial Insurance Co.	17 92
Boston Insurance Co.	161 74
Badger Mutual Fire Insurance Co.	63 05
Buffalo German Insurance Co.	63 35
British America Assurance Co.	99 24
Ben Franklin Fire Insurance Co.	35 67
Beaver Dam Mutual Fire Insurance Co.	44 41
Baraboo Mutual Fire Insurance Co.	3 67
Bower City Mutual Fire Insurance Co.	22 11
Concordia Fire Insurance Co.	500 46
Camden Fire Insurance Co.	84 21
Consolidated Fire & Marine Insurance Co.	59 90
Connecticut Fire Insurance Co.	334 93
Caledonian Insurance Co.	61 24
Continental Insurance Co.	460 98
Cooper Insurance Company of Ohio	51 32
Commercial Union Fire Insurance Co.	63 80
Commercial Union Assurance Co.	335 46
City of New York Insurance Co.	110 51
County Fire Insurance Company of Phil.	62 56
Commerce Insurance Co.	36 12
Colonial Assurance Co.	3 41
Citizens Insurance Company of Mo.	170 84
Capital Fire Insurance Co.	63 49
Commonwealth Insurance Co.	102 32
Central Manufacturers Mutual Insurance Co.	63 21
Calumet Insurance Co.	68 97
California Insurance Co.	81 59
Central National Fire Insurance Co.	58 29
Campbellsport Mutual Fire Insurance Co.	110 82
Cream City Mutual Fire Insurance Co.	19 23
Clintonville & Shawano Mutual Fire Insurance Co.	30 64
City of Plymouth Mutual Fire Insurance Co.	5 02
Citizens Mutual Fire Insurance Co.	66 71
Capital City Mutual Fire Insurance Co.	53 57
City of Oconomowoc Mutual Fire Insurance Co.	1 77
Detroit Fire & Marine Insurance Co.	105 15
Delaware Insurance Co.	138 89
Dubuque Fire & Marine Insurance Co.	121 20

State Fire Marshal Fund, 1911.

Dixie Fire Insurance Co.	31 47
Druggists Mutual Fire Insurance Co.	8 00
De Forest Mutual Fire Insurance Co.	100 02
Dry Goods & Grocery Dealers Mutual Fire Insurance Co.	12 24
Equitable Fire & Marine Insurance Co.	136 68
Economical Mutual Fire Insurance Co.	2 56
Firemens Fund Insurance Co.	296 46
Fidelity-Phenix Fire Insurance Co.	973 12
Fire Association of Philadelphia	485 79
Franklin Fire Insurance Co.	79 47
Federal Union Insurance Co.	17 47
Fitchburg Mutual Fire Insurance Co.	3 72
Firemen's Insurance Co. of N. J.	159 64
Farmers Fire Insurance Co.	63 65
Fond du Lac & Ripon Mutual Fire Insurance Co.	10 58
German Mutual Fire Insurance Co.	1 33
German Fire Insurance Co. of Indiana	92 60
Germantown Farmers Mutual Fire Insurance Co.	73 97
Globe & Rutgers Fire Insurance Co.	183 64
German Fire Insurance Co.	23 19
Gerard Fire & Marine Insurance Co.	87 28
Glens Falls Insurance Co.	100 11
General Fire Insurance Co.	8 49
German American Insurance Co. of N. Y.	449 99
German Alliance Insurance Co.	218 42
Granite State Fire Insurance Co.	59 64
Grant County Mutual Fire Insurance Co.	37 94
German Fire Insurance Co. of Pa.	56 64
German Fire Insurance Co. of Ill.	59 30
German Fire Insurance Co. of N. Y.	403 68
Georgia Home Insurance Co.	69 58
Green Bay & De Pere Mutual Fire Insurance Co.	40 94
Hortonville Mutual Fire Insurance Co.	69 53
Herman Farmers Mutual Fire Insurance Co.	101 96
Home Insurance Company	810 77
Hartford Fire Insurance Co.	1,404 87
Hamburg Bremen Fire Insurance Co.	162 04
Humboldt Fire Insurance Co.	34 39
Hanover Fire Insurance Co.	327 53
Hawkeye & Des Moines Fire Insurance Co.	76 90
Hardware Dealers Mutual Fire Insurance Co.	303 01
Indiana Lumbermens Mutual Fire Insurance Co.	18 20
Insurance Company State of Pennsylvania	72 73
Insurance Company of North America	576 16
Imperial Fire Insurance Co.	15 20
Insurance Company State of Illinois	213 87
Indiana Millers Mutual Fire Insurance Co.	21 31
Iowa County Mutual Fire Insurance Co.	56 21
Jefferson Fire Insurance Co.	60 35
Kewaskum Mutual Fire Insurance Co.	88 58
London & Lancashire Fire Insurance Co.	323 00
Liverpool, London & Globe Insurance Co.	593 11
Liverpool, London & Globe Insurance Co. of N. Y.	39 99
Lumbermens Insurance Co.	67 95
Louisville Insurance Co.	29 75

State Fire Marshal Fund, 1911.

Lumber Mutual Fire Insurance Co.	38 67
London Assurance Corporation	123 18
Law, Union & Rock Insurance Co.	26 00
Lumber Insurance Co.	48 72
Lomira Mutual Fire Insurance Co.	45 01
Lodi Mutual Fire Insurance Co.	54 47
Lutheran Mutual Home Insurance Co.	12 16
La Crosse Mutual Fire Insurance Co.	19 38
Lumbermens Mutual Insurance Co.	36 22
Liquor Dealers Mutual Fire Insurance Co.	12 29
Mayville Mutual Fire Insurance Co.	70 63
Milwaukee Mutual Fire Insurance Co.	19 71
Massachusetts Fire & Marine Insurance Co.	6 68
Milwaukee Mechanics Insurance Co.	642 48
Milwaukee Fire Insurance Co.	211 88
Mechanics Insurance Co.	72 13
Mercantile Fire & Marine Insurance Co.	55 55
Milwaukee German Fire Insurance Co.	106 24
Michigan Fire & Marine Insurance Co.	103 05
Maryland Motor Car Insurance Co.	1 33
Michigan Commercial Insurance Co.	278 48
Michigan Millers Mutual Fire Insurance Co.	114 52
Millers National Insurance Co.	112 43
Mutual of Bloomington	14 20
Mechanics & Traders Insurance Co.	75 36
Monongahela Insurance Co.	43 90
Millers Mutual Fire Insurance Co.	19 15
Menomonie Mutual Fire Insurance Co.	4 97
Manitowoc Mutual Fire Insurance Co.	12 11
Merchants & Bankers Mutual Fire Insurance Co.	34 08
Marion Mutual Fire Insurance Co.	23 61
Mill Owners Mutual Fire Insurance Co.	17 98
Monarch Mutual Fire Insurance Co.	25 06
Neshkoro Business Mens & Farmers Mutual Fire Insurance Co.	4 76
Northwestern National Fire Insurance Co.	583 31
New Hampshire Fire Insurance Co.	203 08
Northwestern Fire & Marine Insurance Co.	52 92
Norwich Union Fire Insurance Co.	187 66
National Union Fire Insurance Co.	255 42
Northern Insurance Co.	84 51
Newark Fire Insurance Co.	71 84
National Brewers Insurance Co.	16 23
North British & Mercantile Insurance Company of Eng.	484 30
North British & Mercantile Insurance Company of N. Y.	67 66
National Insurance Co.	79 71
North River Insurance Co.	151 54
Northern Assurance Co.	300 15
National Fire Insurance Co.	513 75
National Lumber Insurance Co.	55 74
Niagara Fire Insurance Co.	294 54
Nassau Fire Insurance Co.	45 39
New Brunswick Fire Insurance Co.	20 09
Northwestern Mutual Fire Insurance Co.	38 72
Northwestern Cheesemakers Mutual Fire Insurance Co.	15 36

State Fire Marshal Fund, 1911.

National Fire Insurance Co.....	24
National Manufacturers Mutual Insurance Co.....	18 68
Oconomowoc Mutual Fire Insurance Co.....	10 26
Orient Insurance Co.....	217 92
Old Colony Insurance Co.....	95 55
Pelican Assurance Co.....	29 41
Pennsylvania Fire Insurance Co.....	334 77
Phoenix Assurance Co.....	202 15
Providence-Washington Insurance Co.....	271 05
Pittsburg Fire Insurance Co.....	37 21
Palatine Insurance Co.....	194 87
Prussian National Insurance Co.....	228 03
Pennsylvania Lumbermen's Mutual Fire Insurance Co..	28 21
Peoples National Fire Insurance Co.....	127 62
Phoenix Insurance Co.....	617 27
Portland, Danville, Waterloo & Columbus Mutual Fire Insurance Co.....	26 64
Portage Mutual Co-operative Fire Insurance Co.....	2 21
Queen Insurance Co. of N. Y.....	423 97
Queen City Fire Insurance Co.....	3 98
River Falls City Mutual Fire Insurance Co.....	27 20
Reliance Insurance Co.....	142 52
Royal Exchange Assurance Co.....	122 37
Rochester German Insurance Co.....	225 96
Royal Insurance Co.....	639 63
Rhode Island Insurance Co.....	42 61
River Falls Mutual Fire Insurance Co.....	7 50
Reeseville Mutual Fire Insurance Co.....	49 41
Richfield, Hartford & Menomonee Falls Mutual Fire In- surance Co.....	39 55
Richland County Mutual Fire Insurance Co.....	11 82
Sauk County Mutual Fire Insurance Co.....	2 71
State Assurance Co.....	21 37
Security Fire Insurance Co.....	25 17
Sun Insurance Office.....	297 85
Scottish Union & National Insurance Co.....	221 38
Svea Fire & Life Insurance Co.....	80 44
St. Paul Fire & Marine Insurance Co.....	377 73
Spring Garden Insurance Co.....	374 07
Security Insurance Co.....	262 22
Springfield Fire & Marine Insurance Co.....	450 60
Standard Fire Insurance Co.....	8 33
St. Louis Fire Insurance Co.....	22 68
Teutonia Insurance Co.....	68 50
Toledo Fire & Marine Insurance Co.....	21 09
Theresa Village Mutual Fire Insurance Co.....	100 79
Texas National Fire Insurance Co.....	20 69
Union Insurance Co.....	61 41
Union Fire Insurance Co. of France.....	3 08
United American Fire Insurance Co.....	148 47
Village of Sheboygan Falls Mutual Fire Insurance Co..	98 68
Village of Waukesha Mutual Fire Insurance Co.....	6 15
West Bend Mutual Fire Insurance Co.....	103 90
Westchester Fire Insurance Co.....	256 23
Western Assurance Co.....	184 70
Western Insurance Co.....	28 44

State Fire Marshal Fund, 1911.

Williamsburg City Fire Insurance Co.....	240 38
Winona Fire Insurance Co.....	11 57
Western Reserve Insurance Co.....	54 77
Watertown City Mutual Fire Insurance Co.....	68 61
	\$29,415 07

Disbursements.

State Fire Marshal's Department.

Purtell, T. M., state fire marshal, sal. and exp.....	\$4,072 60
Sexton, J. M., chief assistant fire marshal, sal. and exp.....	2,748 43
Florin, J. E., attorney, sal. and exp.....	3,078 15
End, W. G., deputy, sal. and exp.....	2,230 52
Kiland, G. H., deputy, sal. and exp.....	2,847 43
Summers, S. S., deputy, sal. and exp.....	2,279 17
Finnegan, W. E., deputy, sal. and exp.....	2,476 59
Good, C. J., deputy, sal. and exp.....	2,563 85
Vanderboom, E. J., deputy, sal. and exp.....	212 07
Cleary, W. H., deputy, sal. and exp.....	775 25
Katz, R. E., deputy.....	
Purtell, Claudien, stenographer.....	900 00
Sundry persons, reporting fires.....	1,977 55
Meyer News Service Co., clippings.....	60 00
Parsons Printing & Stationery Co., supplies.....	48 50
Moran, May, services.....	46 50
Callaghan & Co., books.....	34 00
Buchanan, George, services.....	5 00
Wolk, August, services.....	1 00
McMillan, Ella, services.....	1 25
Bowen, T. M., services.....	1 50
Frenz, J. W., services.....	8 37
National Fire Protection Association, dues.....	5 00
Meade, Chas., services.....	1 50
O'Connor, P. E., services.....	6 00
Nickles, R. J., supplies.....	7 50
Haswell Furniture Co., supplies.....	15 00
McClure, F. H., Co., supplies.....	18 00
Schroeder, M. H., services.....	33 32
Thompson, D. R., services.....	59 50
Heyl, B. G., services.....	27 50
Madison Post Office, postage.....	264 13
Wisconsin Telephone Co., messages.....	443 55
Western Union Telegraph Co., messages.....	7 57
Postal Telegraph Cable Co., messages.....	4 68
Madison News Agency, subscription.....	3 75
Johnston, W. B., services.....	10 95
Prochnow, Jr., Gust, services.....	4 70
Halbach, J. P., fees.....	3 85
Gilbert, S. A., services.....	13 75
Batten, S. J., services.....	3 75
Beaton, Dan, fees.....	2 00
Western Underwriter Co., subscription.....	2 50
Jefferson County Abstract Co., services.....	1 00
Eschenbach, M. H., services.....	13 24

State Fire Marshal Fund, 1911.

Olson, Olaf, fees	5 85
Schneider, George, subscription	24 00
Cantwell Printing Co., printing and postage.....	5 50
Czinsky, Adam, services	2 00
Verhulst, P. J., subscription.....	4 30
Grunsky, Gust, fees	1 82
Brown, J. W., fees.....	3 60
New York Store, supplies.....	30 50
Addressograph Co., list	8 20
Wilde, Maud, services	12 00
Anderson, Signa, services	3 00
Cohen, J. L., services.....	16 00
Milliken, A. R., services.....	6 00
Burmeister, O. H., fees.....	4 20
Schriber, Vera, services	5 25
Estes, J. B., services.....	1 50
Ruel, Ethel, services.....	1 00
Fricker, Mrs. Fred, fees.....	6 04
Kinn, Elizabeth, services	11 75
Tormey, Regina, services	20 32
Gibbons, L., services.....	7 50
O'Connor, P. E., services.....	4 80
Democrat Printing Co., printing.....	50 23
Shaw, Isabel, services	1 75
Black, Marcena, services	5 40
Henry, Wilson, services	1 50
Stinski, John, fees	75
Schubert, William, fees	4 00
Waring, E. J., fees.....	1 00
Hewitt, C. V., fees.....	7 15
Commissioners of Public Printing, paper.....	1 17
Lindner, Charles, services	3 65
Keefe, Amanda, services	2 00
Miller, Joseph, fees	4 00
McCabe, D. F., services.....	10 50
Sundry persons, fees	21 58
Welsh, Delia, services.....	56 28
Stephens, Hall, fees	5 88
Bradford, C. M., fees.....	1 50
American Express Co., expressage.....	1 38
Mackie, Mollie, services	9 90
Johnson, Olga, services.....	14 00
Wilde, Maud, services.....	5 00
Ryan, S. J., fees.....	5 00
Sasse, C. L., supplies.....	3 00
Jacobs, T. M., services.....	23 46
Stinski, Frank, fees	75

 \$27,746 43

General Fund Receipts, 1912.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1912

GENERAL FUND RECEIPTS.

Counties.	Special Charges.	Tax.*	Suit Tax.
Adams	\$2,276 10	\$1,151 87	\$36 00
Ashland	7,660 61	2,593 64	108 00
Barron	8,621 62	3,566 41	84 00
Bayfield	6,488 73	2,380 82	128 00
Brown	5,755 39	8,392 99	139 00
Buffalo	4,922 78	2,816 34	47 00
Burnett	2,308 44	929 84	25 00
Calumet	3,075 23	3,881 31	16 00
Chippewa	4,299 22	4,581 13	71 00
Clark	6,864 46	4,456 14	135 00
Columbia	3,047 23	6,900 36	112 00
Crawford	5,847 04	2,220 32	50 00
Dane	8,867 26	20,132 88	182 00
Dodge	4,005 68	12,063 54	82 00
Door	4,800 00	2,552 63	60 00
Douglas	5,102 39	6,750 82	148 00
Dunn	2,849 18	3,682 60	33 00
Eau Claire	4,620 46	4,651 82	106 00
Florence	1,014 74	596 37	24 00
Fond du Lac.....	6,602 66	10,933 79	83 00
Forest	1,388 77	1,666 04	82 00
Grant	4,506 64	8,227 68	104 00
Green	1,911 12	6,717 77	45 00

* Interest on certificates of indebtedness, \$157,570.00; free high schools, \$150,000.00; graded schools, \$120,000.00; tax for new capitol was remitted in 1911.

General Fund Receipts, 1912.

Green Lake	3,608 73	3,398 40	40 00
Iowa	1,886 24	5,803 58	88 00
Iron	3,870 10	1,180 41	17 00
Jackson	6,580 15	2,601 70	64 00
Jefferson	3,781 13	8,272 02	33 00
Juneau	7,298 33	2,753 01	101 00
Kenosha	7,600 39	6,252 86	80 00
Kewaunee	3,689 51	3,028 76	33 00
La Crosse	5,062 10	6,457 05	167 00
Lafayette	5,483 23	6,062 38	37 00
Langlade	4,853 03	2,759 19	142 00
Lincoln	6,788 92	2,885 38	63 00
Manitowoc	5,168 85	8,633 56	76 00
Marathon	5,409 05	7,766 02	199 00
Marinette	5,606 22	4,339 01	143 00
Marquette	2,871 13	1,793 32	35 00
Milwaukee	35,674 40	84,123 35	1,949 00
Monroe	3,746 47	4,319 45	82 00
Oconto	8,699 75	3,475 53	107 00
Oneida	3,339 03	2,065 05	94 00
Outagamie	4,890 75	8,568 41	55 00
Ozaukee	4,590 07	3,477 71	39 00
Pepin	2,389 98	1,074 48	16 00
Pierce	5,602 63	3,357 68	55 00
Polk	6,621 56	3,260 38	79 00
Portage	12,105 78	3,568 15	115 00
Price	4,409 05	1,920 78	85 00
Racine	4,668 81	11,025 75	113 00
Richland	2,024 34	3,470 47	83 00
Rock	4,378 33	12,347 43	165 00
Rusk	3,520 56	1,690 61	81 00
St. Croix	2,825 64	4,392 38	63 00
Sauk	3,406 84	6,691 64	132 00
Sawyer	1,235 89	1,448 52	43 00
Shawano	7,423 00	4,180 64	94 00
Sheboygan	6,504 74	9,434 33	70 00
Taylor	5,128 15	2,055 93	60 00
Trempealeau	2,237 11	3,757 32	38 00
Vernon	3,716 30	4,497 35	107 00
Vilas	1,417 41	1,351 29	13 00
Walworth	3,643 35	8,572 60	75 00
Washburn	2,185 41	1,053 01	57 00
Washington	2,236 18	5,289 15	56 00
Waukesha	4,088 61	8,246 71	67 00
Waupaca	4,282 86	4,950 72	96 00
Waushara	3,954 45	2,795 86	50 00
Winnebago	9,634 16	10,869 51	258 00
Wood	7,269 80	4,404 05	112 00
	\$364,244 27	\$427,570 00	\$7,727 00

General Fund Receipts, 1912.

INHERITANCE TAX.

Adams	\$96 23	Marathon	2,587 18
Ashland	141 78	Marinette	258 71
Barron	102 63	Marquette	95 59
Bayfield	344 96	Milwaukee	300,931 50
Brown	1,999 15	Monroe	187 55
Buffalo	281 65	Oconto	83 66
Burnett	445 70	Oneida	4 47
Calumet	381 90	Outagamie	45,581 39
Chippewa	12,584 32	Ozaukee	1,060 90
Clark	283 50	Pepin	60 98
Columbia	4,474 80	Pierce	421 86
Crawford	330 92	Polk	459 03
Dane	233,590 79	Portage	4,828 58
Dodge	3,239 51	Price	190 54
Door	554 31	Racine	5,481 57
Douglas	2,962 95	Richland	443 09
Dunn	30,934 03	Rock	6,225 38
Eau Claire	25,002 34	Rusk	6 72
Fond du Lac	5,609 68	St. Croix	1,160 37
Forest	325 10	Sauk	9,627 88
Grant	2,564 29	Shawano	32 69
Green	3,928 42	Sheboygan	1,475 01
Green Lake	1,533 61	Taylor	91 39
Iowa	1,938 93	Trempealeau	180 11
Jackson	144 34	Vernon	486 87
Jefferson	10,938 10	Walworth	9,432 18
Juneau	37 99	Washburn	1,060 57
Kenosha	2,108 24	Washington	980 34
Kewaunee	104 37	Waukesha	3,602 67
La Crosse	15,721 97	Waupaca	1,492 13
Lafayette	7,356 64	Waushara	155 61
Langlade	546 60	Winnebago	12,407 45
Lincoln	386 51	Wood	151 66
Manitowoc	1,287 01		
		Total	\$783,528 90

RAILROAD COMPANIES.

Ashland, Odanah & Marengo.....	\$1,391 43
Ahnapee & Western.....	3,365 61
Big Falls	378 25
Bayfield Transfer	378 25
Chicago & North Western, chap. 539, laws 1911.....	54,599 78
Chicago & North Western.....	1,113,094 20
Chicago, Milwaukee & St. Paul, chap. 539, laws 1911....	45,496 46
Chicago, Milwaukee & St. Paul.....	1,040,820 83
Chicago, Harvard & Geneva Lake.....	289 51
Chicago, St. Paul, Minneapolis & Omaha, chap. 539, laws 1911	13,172 25
Chicago, St. Paul, Minneapolis & Omaha.....	329,793 91
Chicago, Burlington & Quincy.....	197,603 82
Chicago & Milwaukee Electric.....	16,699 89
Chippewa Valley & Northern.....	439 50

General Fund Receipts, 1912.

Chippewa River & Northern.....	189 59
Cazenovia & Sauk City.....	156 66
Duluth, South Shore & Atlantic.....	14,470 92
Dunbar & Wausaukee.....	973 81
Davis, J. R. Lumber Co.....	194 02
Drummond & Southwestern.....	613 03
Elgin, Joliet & Eastern.....	5,094 98
Fairchild & Northeastern.....	1,197 17
Grand Trunk Milwaukee Car Ferry Co.....	5,425 03
Great Northern.....	89,056 82
Green Bay & Western.....	25,743 93
Hillsboro & Northeastern.....	211 48
Hazelhurst & Southeastern.....	472 89
Inter-State Transfer.....	1,396 11
Iola & Northern.....	72 07
Illinois Central.....	12,195 53
Kewaunee, Green Bay & Western.....	6,648 07
Lake Superior Terminal & Transfer Co.....	5,284 81
Lincoln & Oneida County.....	111 80
La Crosse & Southeastern.....	3,286 41
Laona & Northern.....	776 08
Minneapolis, St. Paul & Sault Ste. Marie, chap. 539, laws 1911.....	6,817 89
Minneapolis, St. Paul & Sault Ste Marie.....	124,969 72
Minneapolis, St. Paul & Sault Ste Marie (as lessee of Wisconsin Central).....	352,887 30
Minneapolis, St. Paul & Ashland.....	36 33
Milwaukee, Sparta & Northwestern.....	52,732 14
Mattoon.....	835 00
Mineral Point & Northern.....	3,395 90
Marinette, Tomahawk & Western.....	973 59
Marathon County.....	443 47
Northwestern Coal.....	974 27
Northern Pacific.....	33,399 79
Oshkosh Transportation Co.....	1,029 47
Roddis Lumber & Veneer Co.....	311 64
Robbins Lumber Co.....	597 02
Superior & Southeastern.....	1,001 52
Stanley, Merrill & Phillips.....	2,422 30
Tomahawk & Eastern.....	612 33
Wisconsin Central, chap. 539, laws 1911.....	6,584 45
Winona Bridge.....	2,142 57
Wisconsin, Ruby & Southern.....	100 20
Wisconsin & Northern.....	5,650 48
Whitcomb & Morris.....	125 21
Wisconsin Northwestern.....	973 58
Wisconsin & Michigan.....	3,908 14
Waupaca-Green Bay.....	453 97
	<hr/>
	\$3,594,473 18

FREIGHT LINE COMPANIES.

Doud Stock Car Co.....	\$22 36
American Refrigerator Transit Co.....	26 05
Western Heater Dispatch.....	55 90
National Car Line Co.....	111 80

General Fund Receipts, 1912.

Cudahy Packing Co.....	55 90
Cold Blast Transportation Co.....	33 54
Union Refrigerator Transit Co.....	894 37
Merchants' Dispatch	726 68
Union Tank Line Co.....	2,515 43
Cudahy Brothers' Co.....	234 77
Libby, McNeill & Libby	6 71
Morris & Co.....	184 46
Mather Stock Car Co.....	55 90
Armour Car Lines.....	838 48
Shippers' Refrigerating Car Co.....	5 58
Swift Refrigerator Transportation Co.....	782 58
Menasha Wooden Ware Co.....	78 26
Milwaukee Refrigerator Transit & Car Co.....	1,509 26
Streets Western Stable Car Line.....	223 59
Chicago, New York & Boston Refrigerator Co.....	111 80
	<hr/>
	\$8,473 42

EXPRESS COMPANIES.

Adams Express Co.....	\$1,117 97
American Express Co.....	6,707 81
Northern Express Co.....	1,676 95
United States Express Co.....	558 98
Western Express Co.....	614 88
Wells, Fargo & Co.....	5,589 84
	<hr/>
	\$16,266 43

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Co.	12,633 04
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TELEGRAPH COMPANIES.

Chicago, Milwaukee & Lake Superior Telegraph Co.....	\$942 38
Chicago & Milwaukee Telegraph Co.....	177 39
North American Telegraph Co.....	2,882 58
Western Union Telegraph Co.....	17,738 95
	<hr/>
	\$21,741 30

BOOM AND IMPROVEMENT COMPANIES.

Wolf River Boom Co.....	\$10 82
Pelican Boom Co.....	3 09
Pioneer Improvement Co.....	60
Squirrel Lake Improvement Co.....	1 23
	<hr/>
	\$20 73

PLANK ROAD COMPANIES.

Sheboygan & Fond du Lac Plank Road Co.....	27 66
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General Fund Receipts, 1912.

STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Ashland Light, Power & Street Railway Co.....	\$2,627 23
Bay Shore Railway Co.....	223 59
Beloit Traction Co.....	1,229 76
Chicago & Milwaukee Electric Railway Co.....	2,012 34
Chippewa Valley Railway, Light & Power Co.....	10,900 19
Duluth Street Railway Co.....	9,782 23
Eastern Wisconsin Railway & Light Co.....	8,664 26
Grand Rapids Street Railroad Co.....	1,229 76
Green Bay Traction Co.....	7,881 68
Janesville Street Railway Co.....	413 65
Kenosha Electric Railway Co.....	2,515 43
La Crosse & Onalaska Street Railway Co.....	223 59
La Crosse City Railway Co.....	5,142 66
Manitowoc & Northern Traction Co.....	1,341 56
Menomonie & Marinette Light & Traction Co.....	2,683 12
Merrill Railway & Lighting Co.....	1,341 56
Milwaukee Electric Railway & Light Co.....	270,548 39
Milwaukee Light, Heat & Traction Co.....	74,344 91
Milwaukee Northern Railway Co.....	18,446 48
Rockford & Interurban Railway Co.....	3,465 70
Sheboygan Railway & Electric Co.....	9,670 43
Southern Wisconsin Railway Co.....	9,502 73
Twin City General Electric Co.....	503 09
Waupaca Electric Light & Railway Co.....	961 45
Wausau Street Railroad Co.....	5,589 84
Wisconsin Electric Railway Co.....	7,266 80
Wisconsin Traction, Light & Power Co.....	12,856 64
	\$471,369 07

INSURANCE COMPANIES.

Fire.

Aetna Insurance Co.....	\$2,021 80
Agricultural Insurance Co.....	633 76
Allemannia Fire Insurance Co.....	641 37
American Union Fire Insurance Co.....	306 50
American Central Insurance Co.....	1,991 85
American Live Stock Insurance Co.....	24 98
American Druggists' Fire Insurance Co.....	33 04
American Insurance Co.....	2,886 28
American National Insurance Co.....	112 98
Aachen & Munich Fire Insurance Co.....	765 61
Atlas Assurance Co.....	990 19
Boston Insurance Co.....	1,000 15
Buffalo Commercial Insurance Co.....	128 43
Buffalo German Insurance Co.....	347 72
British American Assurance Co.....	489 85
Barritt, G. M. Co.....	39 41
British & Foreign Marine Insurance Co.....	51 46
Concordia Fire Insurance Co.....	2,858 95
California Insurance Co.....	531 90
Canner's Exchange Insurance Co.....	166 60
Calumet Insurance Co. of Illinois.....	254 93

General Fund Receipts, 1912.

Camden Fire Insurance Association.....	377 82
Capital Fire Insurance Co.....	208 48
Central National Fire Insurance Co.....	364 32
City of New York Insurance Co.....	646 63
Citizens' Insurance Co. of Missouri.....	736 61
Colonial Assurance Co.....	16 41
Columbia Insurance Co.....	118 07
Commerce Insurance Co.....	187 71
Commercial Union Fire Insurance Co.....	344 20
Commonwealth Insurance Co.....	761 65
Connecticut Fire Insurance Co.....	1,783 70
Consolidated Fire & Marine Insurance Co.....	252 26
Continental Insurance Co.....	2,770 68
Cooper Insurance Co.....	168 02
County Fire Insurance Co.....	482 03
Central Manufacturers' Mutual Insurance Co.....	282 90
Caledonia Insurance Co.....	425 94
Commercial Union Assurance Co.....	2,652 44
Delaware Insurance Co.....	629 30
Detroit Fire & Marine Insurance Co.....	606 48
Dixie Fire Insurance Co.....	73 28
Dubuque Fire & Marine Insurance Co.....	642 27
Empire City Fire Insurance Co.....	76 96
Equitable Fire & Marine Insurance Co.....	549 55
Federal Insurance Co.....	346 55
Federal Union Insurance Co.....	67 03
Fidelity-Phenix Fire Insurance Co.....	5,787 75
Fire Association of Philadelphia.....	2,523 29
Fireman's Fund Insurance Co.....	1,903 31
Fireman's Insurance Co.....	849 29
Franklin Fire Insurance Co.....	418 37
Farmers' Fire Insurance Co.....	318 91
Fitchburg Mutual Fire Insurance Co.....	72 58
German Alliance Insurance Co.....	1,267 75
German American Insurance Co., New York.....	3,246 67
German American Insurance Co., Pittsburgh.....	182 95
German Fire Insurance Co., Indianapolis.....	530 33
German Fire Insurance Co., Peoria.....	281 27
German Fire Insurance Co., Pittsburgh.....	215 34
German Fire Insurance Co., Wheeling.....	85 29
Germania Fire Insurance Co.....	1,989 03
Georgia Home Insurance Co.....	212 12
Girard Fire & Marine Insurance Co.....	463 09
Glen Falls Insurance Co.....	625 52
Globe & Rutgers Fire Insurance Co.....	991 29
Granite State Fire Insurance Co.....	300 28
General Fire Assurance Co.....	202 64
Germantown Farmers' Mutual Insurance Co.....	396 08
Hanover Fire Insurance Co.....	1,691 19
Hartford Fire Insurance Co.....	8,233 79
Hawkeye & Des Moines Fire Insurance Co.....	136 70
Home Insurance Co.....	4,747 18
Humboldt Fire Insurance Co.....	280 03
Hamburg Bremen Fire Insurance Co.....	876 30
Herman Farmers' Mutual Insurance Co.....	507 80
Imperial Fire Insurance Co.....	109 78
Insurance Company of North America.....	3,844 56

General Fund Receipts, 1912.

Insurance Company of the State of Illinois.....	846 96
Insurance Company of the State of Pennsylvania.....	1,916 30
Indiana Lumbermen's Mutual Insurance Co.....	75 09
Indemnity Mutual Marine Assurance Co.....	89 98
Jefferson Fire Insurance Co.....	252 94
Liverpool & London & Globe Insurance Co., New York..	215 51
Lumbermen's Insurance Co.....	323 40
Lumber Insurance Co.....	258 80
Lumber Underwriters' Insurance Co.....	109 39
Lumber Mutual Fire Insurance Co.....	145 50
Lumbermen's Mutual Insurance Co.....	147 19
Law Union & Rock Insurance Co.....	189 91
Liverpool & London & Globe Insurance Co., Liverpool..	2,949 53
London Assurance Corporation	686 92
London & Lancashire Fire Insurance Co.....	1,881 26
Louisville Insurance Co.....	65 40
Milwaukee German Fire Insurance Co.....	625 90
Milwaukee Mechanics' Insurance Co.....	4,443 13
Maryland Motor Car Insurance Co.....	52 44
Massachusetts Fire & Marine Insurance Co.....	118 60
Mechanics & Traders Insurance Co.....	348 59
Mechanics Insurance Co.....	336 15
Mercantile Fire & Marine Insurance Co.....	257 28
Michigan Commercial Insurance Co.....	1,601 57
Michigan Fire & Marine Insurance Co.....	566 56
Minneapolis Fire & Marine Insurance Co.....	60 31
Metropolitan Fire Insurance Co.....	154 96
Michigan Millers Mutual Fire Insurance Co.....	195 35
Millers Mutual Fire Insurance Co.....	86 95
Millers National Insurance Co.....	613 93
Mill Owners Mutual Fire Insurance Co.....	81 76
Mannheim Insurance Co.....	158 60
Marine Insurance Co.....	106 37
Northwestern National Insurance Co.....	3,574 87
Nassau Fire Insurance Co.....	198 23
National Ben Franklin Fire Insurance Co.....	589 10
National Brewers' Insurance Co.....	89 92
National Fire Insurance Co.....	3,100 12
National Lumber Insurance Co.....	156 74
National Union Fire Insurance Co.....	1,577 17
New Jersey Fire Insurance Co.....	100 43
New Brunswick Fire Insurance Co.....	91 55
Newark Fire Insurance Co.....	425 95
New Hampshire Fire Insurance Co.....	1,130 79
Niagara Fire Insurance Co.....	1,683 70
North British & Mercantile Insurance Co.....	285 09
North River Insurance Co.....	820 94
Northern Insurance Co.....	506 62
Northwestern Fire & Marine Insurance Co.....	255 13
Nationale Fire Insurance Co.....	108 72
North British & Mercantile Insurance Co.....	2,371 11
Northern Assurance Co.....	1,519 53
Norwich Union Fire Insurance Co.....	1,000 96
Nord-Deutsche Fire Insurance Co.....	32 31
Old Colony Insurance Co.....	375 71
Orient Insurance Co.....	1,186 90
Ohio Millers Mutual Fire Insurance Co.....	123 21

General Fund Receipts, 1912.

Pelican Assurance Co.	120 27
Pennsylvania Fire Insurance Co.....	1,996 78
Peoples National Fire Insurance Co.....	235 77
Phoenix Insurance Co.....	3,243 91
Pennsylvania Millers Mutual Fire Insurance Co.....	21 75
Pittsburgh Fire Insurance Co.....	120 75
Providence-Washington Insurance Co.....	1,664 73
Palatine Insurance Co.....	1,096 79
Phoenix Assurance Co.	1,060 76
Prussian National Insurance Co.....	1,313 74
Pennsylvania Lumbermen's Mutual Fire Insurance Co...	60 33
Queen Insurance Co. of America	2,427 57
Reliance Insurance Co.....	741 58
Rhode Island Insurance Co.....	218 12
Royal Exchange Assurance Co.....	699 44
Royal Insurance Co.....	3,579 95
Standard Fire Insurance Co.....	188 88
Security Fire Insurance Co.....	233 27
Security Insurance Co.....	1,579 03
St. Paul Fire & Marine Insurance Co.....	2,208 58
Springfield Fire & Marine Insurance Co.....	2,195 00
Subscribers at United States "Lloyds"	887 60
Scottish Union & National Insurance Co.....	1,164 20
State Assurance Co.....	63 92
Scranton Fire Insurance Co.....	3 19
Sun Insurance Office.....	1,711 23
Svea Fire & Life Insurance Co.....	413 05
Teutonia Insurance Co.....	364 66
Texas National Fire Insurance Co.....	88 22
Toledo Fire & Marine Insurance Co.....	43 00
United American Fire Insurance Co.....	944 87
Union Insurance Co.....	64 90
United States Fire & Lightning Insurance Co.....	9 49
Union Fire Insurance Co.....	138 63
Union Marine Insurance Co.....	232 54
Westchester Fire Insurance Co.....	1,467 76
Western Insurance Co.....	138 57
Western Reserve Insurance Co.....	81 85
Williamsburgh City Fire Insurance Co.....	1,378 14
Western Assurance Co.....	899 49
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	\$151,510 12

Life.

Central Life Assurance Society	\$3,990 84
Great Northern Life Insurance Co.....	2,453 13
Guardian Life Insurance Co.....	1,227 13
Metropolitan Life Insurance Co.....	9,497 41
Northwestern Mutual Life Insurance Co.....	482,193 23
New York Life Insurance Co.....	10,939 56
Old Line Life Insurance Co.....	3,178 47
Old Colony Com. Life Insurance Co.....	351 25
Wisconsin Life Insurance Co.....	1,646 10
Wisconsin National Life Insurance Co.....	2,630 14

\$518,107 26

General Fund Receipts, 1912.

Accident, Surety, Etc.

American Bonding Co.....	\$558 89
American Fidelity Co.....	1,941 51
American Surety Co.....	668 52
Aetna Accident & Liability Co.....	77 45
Aetna Life Insurance Co. (accident department).....	2,751 07
American Credit-Indemnity Co.....	315 83
Bankers' Surety Co.....	314 56
Casualty Co. of America.....	596 07
Continental Casualty Co.....	904 77
Empire State Surety Co.....	77 11
Employers Liability Assurance Corporation.....	2,709 32
Equitable Surety Co.....	49 50
Fidelity & Casualty Co.....	3,396 43
Fidelity & Deposit Co.....	2,050 42
Fidelity Accident Co.....	1 52
Frankfort Marine, Accident & Plate Glass Insurance Co.	2,950 75
General Accident Fire & Life Assurance Corporation...	430 36
Hartford Steam Boiler Inspection & Insurance Co.....	757 93
Illinois Surety Co.....	178 06
Inter-Ocean Life & Casualty Co.....	87 06
Lloyds Plate Glass Insurance Co.....	198 34
London Guarantee & Accident Co.....	2,681 51
Maryland Casualty Co.....	1,982 29
Massachusetts Bonding & Insurance Co.....	318 16
Metropolitan Casualty Insurance Co.....	275 45
National Surety Co.....	978 56
National Casualty Co.....	177 17
New Amsterdam Casualty Co.....	45 30
New Jersey Fidelity Plate Glass Insurance Co.....	395 61
New York Plate Glass Insurance Co.....	192 08
North American Accident Insurance Co.....	499 38
Ocean Accident & Guarantee Corporation.....	1,811 04
Pacific Surety Co.....	17 90
Pacific Mutual Life Insurance Co. (accident department)	638 62
Preferred Accident Insurance Co.....	428 50
Prudential Casualty Co.....	80 33
Royal Casualty Co.....	1 57
Ridgely Protective Association.....	5 68
Royal Indemnity Co.....	244 94
Standard Accident Insurance Co.....	3,014 79
Title Guaranty & Surety Co.....	213 58
Time Insurance Co.....	2,455 18
Travelers Indemnity Co.....	267 67
Travelers Insurance Co.....	4,665 77
United States Fidelity & Guaranty Co.....	1,452 65
United States Casualty Co.....	517 16
United States Health & Accident Co.....	366 04
Wisconsin National Life Insurance Co. (accident department)	610 51

 \$45,352 91

General Fund Receipts, 1912.

TELEPHONE COMPANIES.

Almond Telephone Co.....	\$31 85
Attica Mutual Telephone Co.....	4 09
Abbotsford Electric Light & Telephone Co.....	10 07
Adams Co. Mutual Telephone Co.....	3 66
Apple Creek Farmers Telephone Co.....	8 40
Amacoy Telephone Co.....	68
Amery Electric Telephone Co.....	25 85
Athens Telephone Co.....	15 65
Arkansaw Telephone Co.....	9 00
Arena & Ridgeway Telephone Co.....	6 46
Allenton & Kohlsville Telephone Co.....	11 30
Almena Farmers Telephone Co.....	3 73
American Telephone & Telegraph Co.....	12,162 67
Antigo Telephone Co.....	118 60
Argyle Telephone Co.....	9 08
Auburndale Telephone Co.....	1 61
Avoca & Muscoda Farmers Telephone Co.....	49
Ashland Home Telephone Co.....	119 41
Algoma Farmers Telephone Co.....	13 69
Amherst Telephone Co.....	17 97
Amberg Telephone & Telegraph Co.....	1 70
Avoca & Pride Hollow Telephone Co.....	1 00
Barneveld & Ridgeway Telephone Co.....	5 09
Bell Telephone Mfg. Co.....	12 97
Brooklyn Telephone Co.....	16 35
Burnett & Washburn Co. Telephone Co.....	1 35
Brandon Telephone Co.....	4 28
Boscobel Telephone Co.....	13 93
Ball, J. L. (Estate) Telephone Co.....	24 10
Brush Creek Farmers Telephone Co.....	1 65
Barron County Telephone Co.....	138 65
Buena Vista Telephone Co.....	26
Baldwin Telephone Co.....	37 19
Badger Telephone Co.....	25 85
Bristol Telephone Co.....	28 75
Buckeye Ridge Co-operative Telephone Co.....	1 87
Beef River Valley Telephone Co.....	1 31
Beloit Farm Telephone Co.....	12 00
Burke Telephone Co.....	17
Barneveld & Hollandale Telephone Co.....	23
Big Flats Colburn Farm Telephone Co.....	45
Baldwin Mills Telephone Co.....	3 10
Berlin Telephone Co.....	10 39
Belleville Telephone Co.....	10 66
Bayfield Telephone Co.....	6 76
Bad Axe Telephone Co.....	7 25
Big Hollow Telephone Co.....	2 97
Badger Telephone Co.....	6 79
Basswood & Eagle Corners Telephone Co.....	1 78
Burlington, Brighton & Wheatland Telephone Co.....	15 76
Bangor Telephone Co.....	37 14
Black Earth Telephone Co.....	11 54
Badger Telegraph & Telephone Co.....	310 72
Bloomer Telephone Co.....	28 87

General Fund Receipts, 1912.

Bayfield Telephone Co.....	14 02
Badger State Telephone & Telegraph Co.....	82 23
Beaver Telephone Co.....	2 40
Burlington, Rochester & Kaneshville Telephone Co.....	21 53
Birnamwood Telephone Co.....	6 20
Brodhead Telephone Co.....	35 50
Beloit Home Telephone Co.....	32 86
Brown County Telephone Co.....	24 28
Briggsville & Big Spring Telephone Co.....	8 61
Belmont & Pleasant View Telephone Co.....	10 21
Badger Mutual Telephone Co.....	2 22
Bloomfield Telephone Co.....	95
Boast Valley Telephone Co.....	3 45
Barneveld & Ridgeway Telephone Co.....	5 41
Bashaw Valley Telephone Co.....	76
Cuba City Telephone Exchange Co.....	7 42
City Telephone Co.....	8 72
Calumet Telephone Co.....	5 87
Clinton Telephone Co.....	29 09
Cranmoor Telephone Co.....	3 08
Crawford Co. Farmers Mutual Telephone Co.....	7 86
Cadott Telephone Co.....	23 14
Cook & Brown Lime Co. Telephone Co.....	07
Clayton Telephone Co.....	48
Caledonia Farmers Telephone Co.....	1 70
Corning Telephone Co.....	65
Clear Lake Telephone Co.....	10 62
Cambridge Telephone Co.....	5 90
County Line Telephone Co.....	1 21
Coloma Telephone Co.....	11 19
Cottage Grove Telephone Co.....	9 22
Crandon Telephone Co.....	21 65
Curran Farmers Telephone Co.....	2 05
Carter Wabeno Telephone Co.....	20 41
Chetek Farmers Telephone Co.....	1 70
Columbia Co. Telephone Co.....	6 99
Chippewa Co. Telephone Co.....	48 08
Cady Telephone Co.....	3 70
Casco & Brussels Telephone Co.....	11 41
Central Wisconsin Telephone Co.....	86 88
Chippewa Valley Telephone Co.....	101 79
Curtiss & Withee Telephone Co.....	1 00
Cumberland Telephone Co.....	15 12
Clyde Telephone Co.....	1 30
Cuba City Telephone Co.....	7 00
Colby Telephone Co.....	12 26
Citizens Telephone Exchange.....	295 38
Citizens Telephone Co. (Racine).....	46 40
Coon Valley Farmers Telephone Co.....	33 87
Christina Farmers Telephone Co.....	65
Canton Farmers Telephone Co.....	3 60
Cornelia, Tennyson & Potosi Farmers Telephone Co.....	75
Clark County Telephone Co.....	18 53
Cameron Farmers Telephone Co.....	4 51
Cedar Grove Telephone Co.....	15 10
Chetek Rural Telephone Co.....	6 65
Clover Telephone Co.....	1 00

General Fund Receipts, 1912.

Cambria Co-op. Telephone Co.....	56
Darlington Rural Telephone Co.....	36
Dell Co-operative Telephone Co.....	3 15
Darien Telephone Co.....	7 67
Deer Lake Telephone Co.....	7 79
Dodgeville & Union Mills Telephone Co.....	3 45
Denmark Farmers & Merchants Telephone Co.....	3 00
Dover Telephone Co.....	3 20
Downsville Telephone Co.....	8 08
Diamond Telephone Co.....	1 60
Delton Telephone Co.....	1 89
Deerfield Telephone Co.....	11 51
Denel, N. H. Telephone Co.....	5 66
Dane County Rural Telephone Co.....	9 70
Dodgeville Northern Telephone Co.....	1 60
Dodge County Telephone Co.....	11 00
Door County Telephone Co.....	4 05
Edgar Telephone Co.....	2 79
Edgar, Cassel & Emmett Telephone Co.....	1 15
Elroy Telephone Co.....	27 39
Eureka Telephone Co.....	24 60
Elk Mound Telephone Co.....	7 37
Eau Claire County Telephone Co.....	9 25
Ettrick Telephone Co.....	6 59
Eau Galle Telephone Co.....	7 06
East Valley Telephone Co.....	19 04
Edgar Local Telephone Co.....	3 01
Edgerton Telephone Co.....	33 77
Equity Telephone Co.....	17 46
Edgar-Cassel & Emmet Telephone Co.....	1 60
Eastern Wisconsin Telephone Co.....	274 14
Eagle River Telephone Co.....	5 65
Electric, Water & Telephone Co.....	38 48
Eleva Farmers Telephone Co.....	5 52
Eagle Telephone Co.....	132 22
Eastern Fond du Lac Co. Telephone Co.....	23 34
Ebenezer Telephone Co.....	2 26
Elderon Telephone Co.....	9 20
Evansville Telephone Exchange.....	45 93
Ellington Farmers Telephone Co.....	3 95
Elmwood Telephone Co.....	45
Earl Telephone Co.....	67
English Lake Telephone Co.....	3 55
Five Points Telephone Co.....	97
Footville Telephone Co.....	31 36
Farmers Union Telephone Co.....	13 00
Farmers Telephone Co. (Lancaster).....	5 98
Farmers Co-operative Telephone Co.....	1 35
Farmers Co-operative Telephone Co.....	2 96
Fremont Telephone Co.....	1 73
Farmers Inter-County Mutual Telephone Co.....	19 98
Fennimore Mutual Telephone Co.....	5 67
Fairchild & Northeastern Ry. Telephone Co.....	1 90
Fox River Valley Telephone & Telegraph Co.....	386 57
Fennimore Telephone Co.....	4 22
Farmers Independent Ass'n Telephone Co.....	10 07

General Fund Receipts, 1912.

Farmers Mutual Telephone Co.....	4 30
Farmers Independent Telephone Co.....	2 95
Farmers Telephone Exchange	38 48
Farmers New Era Telephone Co.....	21 08
Farmers Telephone Co., Line 8.....	85
Farmers Mutual Telephone Co.....	16 85
Ferryville Telephone Co.....	4 00
Farmers & Merchants Telephone Co.....	7 25
Farmers Hixton & Northfield Telephone Co.....	52
Fond du Lac Rural Telephone Co.....	11 86
Farmers Lake Shore Tel., Traction & Electric Power Co.	2 71
Friendship Telephone Co.....	11 10
Franksville Telephone Co.....	10 19
Farmers Telephone Co. of Porter.....	30
Feely, J. E. Telephone Co.....	21
Farm & Village Telephone Co.....	2 15
Fountain City Telephone Co.....	14 77
Grange Hall Farmers Telephone Co.....	67
Grant County Telephone Co.....	9 83
Green Lake Telephone Co.....	4 10
Greenwood Telephone Co.	11 73
Grossman, G., Telephone Co.....	1 62
Glidden Telephone Co.....	36 36
Gillett Rural Telephone Co.....	1 39
Goodrich Telephone Co.....	1 55
Grange Hall Farmers Telephone Co.....	2 63
Hawkins Creek Telephone Co.....	1 45
Heidersdorf & Kreuscher Telephone Co.....	3 66
Highland Telephone Co.....	5 12
Home Telephone Co.....	14 50
Horseshoe Telephone Co.....	3 09
Hanks, G. H., Telephone Co.....	2 23
Hartford Rural Telephone Co.....	3 06
Harmony Telephone Co.....	32
Hamburg Telephone Co.....	1 50
Hudson Prairie Telephone Co.....	2 67
Hammond Telephone Co.....	6 52
Hartford & Saylesville Telephone Co.....	1 70
Hillsboro Telephone Co.....	18 62
Hillsdale Western Telephone Co.....	2 09
Hazel Green Exchange Telephone Co.....	2 51
Horicon Telephone Co.....	1 96
Hulls Crossings Farmers Telephone Co.....	1 40
Hawkins Telephone Co.....	3 92
Hubertus Telephone Co.....	20 07
Harger City Telephone Co.....	13 26
Hollandale Telephone Co.....	1 00
Iowa & LaFayette Co. Farmers Telephone Co.....	3 00
Independence Telephone Co.....	8 30
Inter-County Telephone Co.....	9 92
Iowa Telephone Co.....	13 74
Interurban Telephone Co.....	118 05
Iron River Water, Light & Power Telephone Co.....	10 70
Iowa Co. Telephone Co.....	7 90
Inter State Telephone Co.....	84
Iowa & Lafayette County Telephone Co.....	3 00
Juneau Electric Telephone Co.....	23 30

General Fund Receipts, 1912.

Jerpen & Valdars Telephone Co.....	5 75
Jackson Telephone Co.....	9 81
Jefferson Mutual Telephone Co.....	4 77
Johnsonville Telephone Co.....	5 18
Juneau Telephone Co.....	6 11
Jefferson Telephone Co.....	4 99
Judevine Clifton Telephone Co.....	2 45
Kendall Telephone Exchange	6 84
Kaukauna Telephone Co.....	36 30
Knapp Telephone Co.....	16 29
Kegonsa Independent Telephone Co.....	5 31
Kenosha Home Telephone Co.....	264 52
Kingston Telephone Co.....	6 25
Kilb, J. W. Telephone Co.....	81
Kodan Telephone Co.....	41
Lisbon Telephone Co.....	5 85
Lone Rock Telephone Co.....	6 62
Leeds Farmers Telephone Co.....	5 86
Lake Pepin Telephone Co.....	40 70
Lynn Telephone Co.	5 20
Logansville Telephone Co.....	5 50
Limeridge Telephone Co.....	13 79
Linzy Brook Telephone Co.....	3 55
Loretto & Logansville Telephone Co.....	43
Liberty Newton Telephone Co.....	4 25
Lorraine Co-operative Telephone Co.....	1 35
Lindsey Telephone Co.....	6 85
La Fayette Telephone Co.....	7 02
La Crosse Telephone Co.....	261 13
Luxemburg Telephone Co.....	7 36
La Farge Telephone Co.....	10 43
La Valle Telephone Co.....	7 09
La Crosse Interurban Telephone Co.....	159 49
Lincoln Farmers Telephone Co.....	5 18
Lebanon Telephone Co.....	7 05
Ludington Telephone Co.....	15 90
Long Lake Telephone Co.....	34
Little Ten Telephone Co.....	95
Lodi Telephone Exchange.....	19 61
Mauston Electric Service Co.....	22 28
Marathon Ziegler Telephone Co.....	2 08
Mazomanie Telephone Co.....	16 01
Mayville Rural Telephone Co.....	3 82
Mill Creek Telephone Co.....	6 30
Merton Telephone Co.....	5 86
Morris Telephone Co.....	39
Marathon City Telephone Co.....	1 33
Mosel & Centerville Telephone Co.....	5 85
Manitowoc & Northern Telephone Co.....	2 88
Marathon Co. Telephone Co.....	97 16
Milton & Milton Junction Telephone Co.....	33 83
Markesan Telephone Co.....	13 55
Mondovi Telephone Co.....	17 42
Mishicot Telephone Co.....	1 47
Mineral Point Telephone Co.....	29 40
Mattoon Telephone Co.....	5 92
Marquette Telephone Co.....	11 03

General Fund Receipts, 1912.

Marion & Northern Telephone Co.....	44 18
Midway Telephone Co.....	14 26
Mattison Telephone Co.....	18 59
Murray Farmers Telephone Co.....	1 02
Mauston Electric Service Telephone Co.....	23 95
Monroe County Telephone Co.....	116 20
McKinley Telephone Co.....	7 89
Marathon Ziegler Telephone Co.....	33
Mt. Horeb Independent Telephone Co.....	20 97
Marshfield Telephone Exchange	37 75
Melville Settlement Telephone Co.....	3 48
Monroe Telephone Co.....	19 66
Marquette & Adams Co. Telephone Co.....	9 39
Manawa Telephone Co.....	8 82
Menomonie Falls Telephone Co.....	20 94
Muscoda Mutual Telephone Co.....	5 74
Manitowoc & Western Telephone Co.....	20 14
Milltown Mutual Telephone Co.....	7 89
Michigan State Telephone Co.....	24 33
Mt. Vernon Telephone Co.....	27 46
Morgan Telephone Co.....	95
Modena Co-op. Telephone Co.....	2 07
Moeville Telephone Co.....	1 00
Medford Telephone Exchange.....	18 72
Mosinee Telephone Co.....	4 89
Northfield Farmers Telephone Co.....	11 30
New Lisbon Mutual Telephone Co.....	9 01
Norwalk Independent Telephone Co.....	3 74
Northwestern Telephone Co.....	87
Nelson Farmers Telephone Co.....	6 60
Newry Farmers Telephone Co.....	1 20
Newton Manitowoc Telephone Co.....	7 30
New Auburn Telephone Co.....	6 84
New Cashton Telephone Co.....	25 28
New Union Telephone Co.....	40 07
New Union Telephone Co. (Highland).....	2 47
Nelsonville Telephone Co.....	6 64
Newburg Telephone Co.....	28 44
North Wisconsin Toll Line Co.....	107 48
Nebagamon Telephone Co.....	3 26
New Berlin Telephone Co.....	15
Northern Telephone Co.....	8 05
Oneida & Vilas Co. Telephone Co.....	20 25
Orfordville Telephone Co.	23 13
Oakfield Telephone Co.....	39 50
Ozaukee-Washington Telephone Co.....	28 60
Oakridge & Niebull Telephone Co.....	10
Osceola Farmers Mutual Telephone Co.....	23 12
Owen Telephone Co.....	12 53
Ontario & Wilton Telephone Co.....	16 53
Oostburg Telephone Co.....	13 63
Ogdensburg Telephone Co.....	1 16
Oconto Rural Telephone Co.....	12 45
Oregon Telephone Co.....	32 14
Osseo Telephone Co.....	18 89
Ottman Corners Telephone Co.....	55
Ormsby Land & Timber Co.....	15

General Fund Receipts, 1912.

Ocean Wave Telephone Co.....	75
Oxford & New Haven Telephone Co.....	2 45
Pleasant Ridge Farmers Telephone Co.....	03
Pulaski Merchants & Farmers Telephone Co.....	3 79
Prescott Telephone Co.....	10 58
Portage Telephone Co.....	117 34
Poynette Telephone Co.....	19 50
Pine River Telephone Co.....	2 50
Perry & Hollandale Telephone Co.....	4 08
Pardeeville Telephone Co.....	13 28
Pleasant Valley Telephone Co.....	84
Pine Bluff Telephone Co.....	6 39
Port Wing Telephone Co.....	14 92
Portage & Kilbourn Telephone Co.....	3 75
Princeton Telephone Co.....	8 82
Pewaukee-Sussex Telephone Co.....	13 25
Peoples Telephone Co.....	100 23
Plymouth Telephone Exchange.....	28 19
Peoples Telephone Co. (Mt. Hope).....	21 79
Peoples of Dane Co. Telephone Co.....	15 97
Prospect, Guthrie & Big Bend Telephone Co.....	17 57
Prairie Farm, Ridgeland & Dallas Co-op. Telephone Co.	21 37
Peoples Telephone Co. (Superior).....	180 04
Pigeon Valley Telephone Co.....	2 85
Pierce Co. Telephone Co.....	139 14
Pittsville Telephone Co.....	3 27
Progress Telephone Co.....	27
Perry Mutual Telephone Co.....	4 21
Platteville, Rewey & Ellenboro Telephone Co.....	38 53
Poynette Farmers Mutual Ind. Telephone Co.....	1 38
Peffer, M., Telephone Lines.....	1 44
Preston Farmers Telephone Co.....	4 20
Pulaski Merchants & Farmers Telephone Co.....	8 07
Price County Telephone Co.....	14 07
Quarry Riverside Telephone Co.....	4 95
Ripon Rural Telephone Co.....	12 57
Ripon Telephone Co.....	37 32
Roes Farmers Telephone Co.....	30
Richmond Telephone Co.....	1 73
Rice Lake & Northeastern Telephone Co.....	38 43
Reedsburg Telephone Co.....	54 33
Rudd & Rood Telephone Co.....	3 30
Rib Lake Telephone Co.....	18 45
Richwood & Akan Telephone Co.....	66
Richwood Farmers Telephone Co.....	66
Reseburg Mutual Telephone Co.....	2 04
River View Telephone Co.....	1 34
Rapids & Western Telephone Co.....	1 02
Rock Co. Telephone Co.....	122 95
Random Lake Telephone Co.....	9 63
Rudolph Telephone Co.....	4 51
Rosendale Telephone System.....	16 25
Rockland Telephone Co.....	7 20
Rock Co. Farmers Telephone Co.....	17 15
Rhineland Mutual Telephone Co.....	40 41
Rathbun Telephone Co.....	8 94
Robbins Telephone Co.....	03

General Fund Receipts, 1912.

Rubicon Telephone Co.....	1 64
Rural Telephone Co.....	13 23
Rock Falls Maridean Telephone Co.....	1 37
Red Granite Telephone Co.....	53
Sherry Telephone Co.....	06
Spooner Evergreen Valley Telephone Ass'n.....	52
Schleswig Telephone Co.....	4 35
St. Croix Valley Telephone Co.....	65 61
Superior Rural Telephone Co.....	42
St. Croix Telephone Co.....	27 25
Strum Telephone Co.....	2 47
Sniields Telephone Co.....	2 33
South Hill & Range Line Telephone Co.....	3 79
South Alma Farmers Telephone Co.....	60
Shell Lake Telephone Exchange.....	1 68
Sylvan & Soldiers Grove Telephone Co.....	1 81
State Long Distance Telephone Co.....	31 60
Scandinavia Telephone Co.....	25 14
Spooner Telephone Co.....	12 33
Sharon Telephone Co.....	19 43
Stratford Telephone Co.....	4 34
Shaw Telephone Co.....	8 30
Stockbridge & Sherwood Telephone Co.....	14 73
Sturgeon Bay & Gardner Telephone Co.....	4 23
Springfield Farmers Telephone Co.....	4 07
St. Croix Farmers Mutual Telephone Co.....	2 89
Sandusky Telephone Co.....	2 06
South Gillman Telephone Co.....	1 05
Silver Creek Telephone Co.....	2 84
South Greenville Farmers Telephone Co.....	59
Shiloh Telephone Co.....	1 73
Shiocton Telephone Co.....	26 42
South West Prairie Telephone Co.....	33
Sawyer & Western Telephone Co.....	50
Sioux Coulee Mutual Telephone Co.....	30
Spring Green & Wyoming Telephone Co.....	6 35
Sherry Telephone Co.....	1 75
Sullivan Telephone Co.....	16 55
Two Rivers Telephone Co.....	22 98
Trout Creek Telephone Co.....	1 05
Tamarack Telephone Co.....	2 86
Thorp Telephone Co.....	6 81
Tenney Telephone Co.....	16 20
Town Line Farmers Independent Telephone Co.....	4 97
Tri-State Telephone & Telegraph Co.....	147 45
Troy & Honey Creek Telephone Co.....	43 36
Theresa Union Telephone Co.....	55 63
Tunnel City Telephone Co.....	2 36
Town Sheboygan Falls Telephone Co.....	5 60
Town Line Telephone Co.....	1 30
Tomah Elec. & Telephone Co.....	46 55
Tinkham & Meilkie Telephone Co.....	34
United Telephone Co.....	78 08
Unity & South Western Telephone Co.....	2 65
Union Telephone Co.....	17 65
Union Telephone Co.....	69 44
Utica Farmers Mutual Telephone Co.....	13 25
Union Grove Telephone Co.....	21 46

General Fund Receipts, 1912.

Utica Telephone Co.....	22 45
United Telephone Co.....	117 18
Unity & Western Telephone Co.....	1 70
Voss, E., Telephone Co.....	2 48
Viroqua Telephone Co.....	39 93
Van Dyne Telephone Co.....	3 87
Valley Telephone Co.....	1 30
Viking Telephone Co.....	1 90
Voss, E., Telephone Co.....	2 24
Woodhull Telephone Co.....	6 54
White Oak Telephone Co.....	7 47
Wausaukee Telephone Co.....	3 30
Wegner Telephone Co.....	15
White River Farmers Telephone Co.....	3 00
Western Crawford Co. Farmers Mutual Telephone Co...	6 97
West Wisconsin Telephone Co.....	22 35
West Spring Green Telephone Co.....	1 84
Woodland Telephone Co.....	45
Warren Land Co. Telephone Co.....	7 83
West Greenbush Telephone Co.....	1 55
Winslow & South Wayne Telephone Co.....	5 47
Wausau Telephone Co.....	135 85
Weyauwega Telephone Co.....	5 89
Westford Telephone Co.....	1 18
West Clarno Telephone Co.....	60
Waunakee Telephone Co.....	10 90
West Oakland Telephone Co.....	1 00
Weich Valley Telephone Co.....	70
Wood County Telephone Co.....	81 57
Washington Island Telephone Co.....	3 75
Wittenberg Telephone Co.....	7 33
Weyerhauser & Island Lake Telephone Co.....	3 86
Werley Telephone Co.....	60
Walworth Telephone Co.....	30 36
Western Wisconsin Telephone Co.....	100 37
Westby Telephone Co.....	22 66
Wild Rose Telephone Co.....	5 84
Wisconsin & Northern Ry. Telephone Co.....	21 24
Wisconsin Telephone Co.....	56,501 46
Wonewoc Telephone Co.....	14 12
Wautoma & Mt. Morris Farmers Telephone Co.....	18 23
Washington County Telephone Co.....	20 10
Westfield Farmers Telephone Co.....	22 85
Watertown Telephone Co.....	20 18
Young Telephone Co.....	1 75
Young America Telephone Co.....	55
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	\$77,930 16

FISH AND GAME DEPARTMENT.

Sholts, J. A., confis- cations, licenses, etc., \$32,298 66	Ashland	2,056 50
Frear, J. A., secre- tary of state, non- resident	Barron	2,379 60
Adams	Bayfield	1,940 40
	Brown	2,249 10
	Buffalo	952 55
	Burnett	564 30

General Fund Receipts, 1912.

Calumet	732 36	Monroe	2,473 80
Chippewa	2,577 60	Oconto	1,376 10
Clark	2,516 40	Oneida	1,487 70
Columbia	2,381 10	Outagamie	1,489 70
Crawford	611 25	Ozaukee	597 60
Dane	3,681 00	Pepin	370 80
Dodge	2,586 60	Pierce	813 90
Door	918 90	Polk	1,359 00
Douglas	2,972 70	Portage	2,073 60
Dunn	1,334 70	Price	1,747 80
Eau Claire	2,275 05	Racine	1,442 70
Florence	311 40	Richland	923 15
Fond du Lac	2,233 00	Rock	2,328 30
Forest	996 30	Rusk	1,927 80
Grant	1,679 40	St. Croix	1,100 40
Green	1,644 30	Sauk	2,158 35
Green Lake	774 05	Sawyer	889 90
Iowa	1,238 15	Shawano	1,766 70
Iron	834 30	Sheboygan	1,773 90
Jackson	1,291 20	Taylor	1,372 50
Jefferson	1,530 90	Trempealeau	1,287 25
Juneau	1,507 50	Vernon	1,564 65
Kenosha	1,111 50	Vilas	1,038 60
Kewaunee	625 50	Walworth	1,738 80
La Crosse	2,015 10	Washburn	992 70
Lafayette	1,233 00	Washington	1,321 20
Langlade	1,419 30	Waukesha	1,734 30
Lincoln	1,665 00	Waupaca	2,032 75
Manitowoc	1,282 50	Waushara	1,260 00
Marathon	3,679 20	Winnebago	2,959 15
Marinette	1,885 30	Wood	2,463 30
Marquette	793 10		
Milwaukee	6,978 60		
			\$163,611 07

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$7,634 06
Northern Hospital for Insane.....	8,067 46
School for Deaf.....	3,188 11
School for Blind.....	682 08
Industrial School for Boys.....	11,229 98
State Prison	91,927 88
State Public School.....	1,659 28
Home for Feeble-Minded.....	3,546 07
State Reformatory	18,538 01
Tuberculosis Sanatorium	11,321 23
	\$157,794 16

MISCELLANEOUS.

Wisconsin National Guard, lost property fund.....	\$2,360 62
Attorney General, C. C. Bennett, witness fee refunded...	3 10
Attorney General, costs.....	72 22
Attorney General, B. B. Stebbins, refund on telephone bill	2 20

General Fund Receipts, 1912.

Banking Department, fees.....	26,466 23
Board of Control, Childrens Home Society of Wisconsin, fee	5 00
Board of Control, Evangelical Lutheran Kinder Freund Society, fee	5 00
Board of Health, copies of records, etc., furnished coun- ties	148 98
Board of Immigration, O. B. Schmidt, refund on seeds..	10 20
Civil Service Commission, R. L. Joiner, refund.....	3 00
Civil Service Commission, Sheboygan Telegram, refund	50
Dairy and Food Commissioner, S. B. Cook, refund.....	1 04
Executive Department, commissioners of deeds.....	10 00
Free Library Commission, tuition, sales, etc.....	3,485 08
Free Library Commission, aid from University of Wis- consin for library school.....	7,500 00
Geological and Natural History Survey, nameless donor	915 00
Geological and Natural History Survey, United States for apparatus	50 50
Historical Society, History Commission, editorial work, etc.	500 00
Historical Society, Madison Gas & Elec. Co., refund....	10 00
Historical Society, History Commission, typewriter....	50 00
Historical Society, sale of Adjutant General's reports, 1860-5	15 00
Industrial Commission, A. W. Bartholomew, refund....	77 10
Industrial Commission, J. R. Commons, services paid for by city of Milwaukee.....	333 33
Insurance Commissioner, examination fees.....	6,287 96
Insurance Commissioner, fire department dues.....	128,860 29
Insurance Commissioner, erroneous apportionment of fire department dues, returned.....	20,518 56
Insurance Commissioner, fees.....	63,730 24
Land Office, fees.....	570 70
Railroad Commission, fees, sales, etc.....	1,090 92
Secretary of State, domestic corporations.....	46,174 00
Secretary of State, foreign corporations.....	8,408 00
Secretary of State, miscellaneous corporations.....	9,828 40
Secretary of State, amendments.....	57,731 00
Secretary of State, notaries public.....	4,172 00
Secretary of State, miscellaneous fees.....	5,072 22
Secretary of State, employment agencies.....	1,300 00
Secretary of State, motor vehicle licenses, etc., chap. 600, laws 1911	125,055 50
State Superintendent, sale of dictionaries, etc.....	1,049 00
Superintendent of Public Property, sales, etc.....	5,427 74
Tax Commission, T. S. Adams, refund.....	3 47
Tax Commission, town Westboro, Taylor county, install- ing accounting system.....	50 00
Tax Commission, Door county, installing accounting system	150 00
Tax Commission, H. T. Nolan, refund reassessment of New London	235 00
Tax Commission, L. P. Jerrard, refund reassessment of Janesville	210 00
Tax Commission, H. V. Cowles, refund reassessment of Janesville	455 00

General Fund Receipts, 1912.

Tax Commission, W. J. Freeman, refund reassessment of Janesville	250 00
Tax Commission, F. A. Crocker, refund reassessment of Janesville	340 00
State Treasurer, fees, etc.....	95 98
Treasury Agent, licenses.....	30,755 00
State Veterinarian, by Secretary of State, cattle sold...	13,590 12
State Veterinarian, Charles Hanusa, refund.....	41 25
University Fund Income, temporary transfers returned, sec. 2, chap. 631, laws 1911.....	150,000 00
University of Wisconsin, interest on temporary transfers to University Fund Income.....	866 03
Hunting License Fund, transfer of balance, chap. 527, laws 1911	123,255 62
State Insurance Fund, fire loss, Free Library Commission	50 00
State Insurance Fund, fire loss, Home for Feeble-Minded	28 59
Oil Inspection Fund, transfer of balance.....	24,991 57
Interest on General Fund bank deposits.....	66,383 26
Wittenberg Cedar Co., logs cut from state lands.....	1,050 00
Wittenberg Cedar Co., interest on delayed payment....	44 53
Fidelity Trust Co., guardian, money inherited by Amelia Arnold, a state charge in Grant county asylum.....	155 04
Buffalo county, interest on suit tax.....	1 88
Adams county, review of assessments, chap. 474, laws 1905	760 02
Ashland county, review of assessments, chap. 474, laws 1905	155 09
Securing Tax Statements, Chap. 212, Laws 1909:	
Clark county	5 33
Town Washburn, Clark county.....	5 32
Town Mead, Clark county.....	10 65
Town Eaton, Brown county.....	16 80
Town Jackson, Burnett county.....	16 27
Town Grantsburg, Burnett county.....	10 00
Village Fenwood, Marathon county.....	3 18
Village Spencer, Marathon county.....	3 18
Town Kronenwetter, Marathon county.....	3 17
Town Plover, Marathon county.....	9 52
Town Peshtigo, Marinette county.....	11 90
Marinette county	5 95
Village South Milwaukee, Milwaukee county.....	9 45
City Cudahy, Milwaukee county.....	9 44
Town Crescent, Oneida county.....	4 00
Town Lynne, Oneida county.....	4 00
Town Schoepke, Oneida county.....	4 00
Town Monico, Oneida county.....	6 16
Oneida county	4 00
Town Mitchell, Sheboygan county.....	15 35
Sawyer county	14 84
Town Reserve, Sawyer county.....	14 84
Town Weirgor, Sawyer county.....	14 84
Village Milltown, Polk county.....	11 74
Price county	11 30
Village Prentice, Price county.....	11 30
Village Eagle, Waukesha county.....	9 72
Town Lisbon, Waukesha county.....	4 44

General Fund Receipts, 1912.

Village Pewaukee, Waukesha county.....	4 42
City Waukesha, Waukesha county.....	4 42
Waukesha county	4 42
Paper, Horticultural Society.....	102 97
Paper, University of Wisconsin.....	6,327 90
Paper, Board of Immigration.....	449 49
Paper, Highway Commission	112 82
Paper, Fire Marshal	38 49
Paper, Board of Health.....	339 96
Paper, Oil Inspector	214 96
Paper, Grain and Warehouse Commission.....	165 33
Paper, Normal schools	199 54
Paper, Agricultural Experiment Ass'n.....	7 25
Paper, Live Stock Breeders' Ass'n.....	88
Paper, Fire Insurance Investigation Committee.....	2 12
Paper, Charitable and penal institutions.....	173 16
Paper, Work-Shop for Blind.....	2 06
Paper, Board of Public Affairs.....	3 25
Paper, Democrat Printing Co.....	1,106 61
Inter-State Park Commission, hay sold.....	31 00
Legislative expenses, A. L. Tull, chaplain, refund.....	3 00
Agricultural societies, Calumet Co. Agricultural Society, refund	120 49
Seed inspection, H. L. Russell, director, fees.....	556 98
United States, care inmates Wisconsin Veterans' Home	32,200 00
Commissioners of Fisheries, Ralatz Bros., refund.....	3 00
Commissioners of Fisheries, sale of fish.....	148 26
Commissioners of Fisheries, sale of horses.....	330 00
Commissioners of Fisheries, tapping wire	1 00
Commissioners of Fisheries, sale of ice.....	17 50
Commissioners of Fisheries, sale of burnt and down timber	20 00
Graded schools, No. 1, town Cable, Bayfield county, re- fund	100 00
State Park Board, rent.....	450 00
State Park Board, A. H. Clark, clerk circuit court, Sauk county, refund on account of land purchases not con- summated	6,450 00
State Park Board, American Refractories Co., royalty..	500 00
Apportionment of 85% of street railway tax, town Harri- son, Waupaca Co., refund.....	554 38
Stout Institute, fees, collections, etc.....	11,552 10
Land sales, patent fees, penalty, etc.....	10,438 36
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	\$1,014,204 89
Total book receipts (including transfers, agency transactions and refunds).....	\$7,836,585 03

General Fund Disbursements, 1912.

GENERAL FUND DISBURSEMENTS.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS EXPENSES.

EXECUTIVE DEPARTMENT.

McGovern, F. E., governor.....	\$5,000 00
Morris, Thomas, lieutenant governor.....	1,000 00
McGregor, Duncan, private and military secretary.....	2,800 00
Wilbur, H. C., executive clerk.....	1,800 00
Sims, Mary, stenographer.....	1,200 00
Torgeson, Hazel, messenger.....	900 00
American Express Co., expressage.....	1 70
Madison Postoffice, postage and box rent.....	178 00
Western Union Telegraph Co., messages.....	45 21
Postal Telegraph-Cable Co., messages.....	20 65
Wisconsin Telephone Co., messages.....	212 17
Democrat Printing Co., printing.....	21 78
State Journal Printing Co., printing.....	40 55
Milwaukee Lace Paper Co., letterheads and envelopes..	81 30
Streissguth-Petran Engraving Co., cuts.....	50
Milwaukee Lithographing Co., blanks.....	80 00
Bunde & Upmeyer Co., letterheads.....	145 00
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	\$13,526 86

STATE DEPARTMENT.

Frear, J. A., secretary.....	\$5,000 00
Torge, A. T., assistant secretary.....	1,250 00
Nagler, L. B., assistant secretary.....	1,236 59
Nagler, L. B., chief clerk.....	909 67
Sherman, Don, chief clerk.....	890 33
Lee, J. T., chief bookkeeper.....	1,800 00
Sherman, Don, 1st assistant bookkeeper.....	808 59
Comerford, W. H., 1st assistant bookkeeper.....	791 41
Comerford, W. H., 2nd assistant bookkeeper.....	656 97
Nelson, A. J., 2nd assistant bookkeeper.....	601 23
Cook, Claire, warrant clerk.....	1,200 00
Edwards, J. R., incorporation clerk.....	1,500 00
Nelson, A. J., assistant corporation clerk.....	608 01
Pinkerton, M. B., assistant incorporation clerk.....	17 14
Brandt, O. C., assistant incorporation clerk.....	554 84
Post, G. S., printing clerk.....	1,500 00
Anderson, H. J., assistant printing clerk.....	1,200 00
MacKenzie, J. C., filing clerk.....	841 00
Cobban, A. J., filing clerk.....	554 00
Murphy, Timothy, notarial clerk.....	1,300 00
Harrison, R. S., statistical clerk.....	65 71
Brandt, O. C., statistical clerk.....	325 16

General Fund Disbursements, 1912.

Schulte, I. J., statistical clerk.....	192 86
Nickerson, C. A., statistical clerk.....	554 84
Kissel, Ida, recording clerk.....	1,200 00
Cobban, A. J., registration clerk.....	724 14
Karras, Amy, vault clerk.....	82 85
Christopherson, C. S., vault clerk.....	1,117 15
Howitt, Harvey, shipping clerk.....	1,200 00
Lorigan, John, clerk.....	1,200 00
Hillyer, R. H., clerk.....	1,162 85
Winter, E. M., clerk.....	17 14
Ekern, Lena, clerk.....	1,200 00
Peirce, Grace, clerk.....	1,200 00
Christopherson, C. S., clerk.....	68 75
Nickerson, C. A., clerk.....	468 74
Homewood, M. E., clerk.....	462 51
Homewood, M. E., stenographer.....	483 87
Cobban, Loraine, stenographer.....	416 13
Brown, George, clerk.....	346 02
Coffey, Josephine, clerk.....	49 36
Heinemann, Bertha, clerk.....	57 11
Buglas, Margaret, clerk.....	52 26
Brown, E. J., clerk.....	17 42
Brush, J. P., clerk.....	17 42
Harrison, Elizabeth, clerk.....	10 00
Bowden, Nan, clerk.....	153 56
Gibbs, Edna, clerk.....	67 00
Boorman, Angelle, clerk.....	58 00
Matson, Selma, clerk.....	77 00
Corrupt Practices Act, Chapter 650, Laws 1911:	
Blood, Mrs. Kittie.....	62 51
Burnham, Margaret.....	57 51
Bennett, Jessie.....	61 88
Busse, Ester.....	60 63
Cawood, Minnie.....	61 88
Carroll, Monica.....	78 00
Ellis, Rose R.....	45 63
Fox, Marie.....	60 01
Greig, Carrie.....	22 00
Harmon, Ethel.....	60 95
Hamilton, Fannie.....	10 00
MacRavey, Mrs. May.....	62 51
Montgomery, Agnes.....	57 51
McCarthy, Charlotte.....	61 26
Merz, Elfrida.....	60 63
Mackin, Ruth.....	44 38
Robinson, Inez.....	61 88
Reynolds, Clara.....	10 94
Strong, Lucie.....	62 51
Scherer, Anabelle.....	61 89
Wilcox, A. F.....	59 39
Wipperfurth, Mrs. Rose.....	60 01
Worthington, Cordelia.....	48 13
Wirth, Hazel.....	50 00
American Express Co., expressage.....	123 20
Wells, Fargo & Co., expressage.....	172 62
Madison Postoffice, postage and box rent.....	7,720 44

General Fund Disbursements, 1912.

Democrat Printing Co., printing.....	4,883 43
State Journal Printing Co., publishing statements and notices	82 65
Western Union Telegraph Co., messages.....	69 91
Wisconsin Telephone Co., messages.....	167 05
Schwaab Stamp & Seal Co., motor vehicle numbers....	12,363 15
Mahaney, C. J., drayage.....	7 50
Cundall, W. R. & Co., letterheads and envelopes.....	75 00
C. M. & St. P. Ry. Co., freight.....	44 98
Milwaukee Lithographing Co., letterheads and blanks..	285 45
Advertising Delinquent Corporations:	
Alma Center News.....	2 60
Amery Free Press.....	2 60
Ashland Press	2 60
Antigo Republican	2 60
Baldwin Bulletin	2 60
Burlington Free Press.....	2 60
Berlin Journal	2 60
Beloit Daily News.....	2 60
Belmont Success	2 60
Barron County Shield.....	2 60
Baraboo News	2 60
Benton Advocate	2 60
Bloomer Advance	2 60
Chetek Alert	2 60
Cumberland Advocate	2 60
Cuba City News Herald.....	2 60
Cashton Record	2 60
Chronotype Printing Co.....	2 60
Cassville Record	2 60
Democrat Printing Co.....	2 60
Dodgeville Sun Republic.....	2 60
Door County Democrat.....	2 60
Delavan Republican	2 60
Eau Claire Telegram.....	2 60
Edgerton Eagle	2 60
Eagle Printing Co.....	2 60
Elkhorn Independent	2 60
Fond du Lac Commonwealth.....	2 60
Forest Echo	2 60
Fox River Journal.....	2 60
Gays Mills Independent.....	2 60
Grant County News	2 60
Glidden Enterprise	2 60
Green Bay Gazette.....	2 60
Hancock News	2 60
Herald Printing Co.....	2 60
Hartford Press	2 60
Hayward Republican	2 60
Herald Press Publishing Co.....	2 60
Independence News Wave.....	2 60
Jefferson Banner	2 60
Journal Publishing Co.....	2 60
Janesville Recorder	2 60
Juneau Telephone	2 60
Kickapoo Scout	2 60
Kilbourn Events	2 60

General Fund Disbursements, 1912.

Kenosha Evening News.....	2 60
Lancaster Teller	2 60
Loyal Tribune	2 60
Menasha Record	2 60
Milwaukee Free Press.....	16 65
Mayville News	2 60
Marshfield News	2 60
Menomonie Journal	2 60
Monroe Times	2 60
Mineral Point Tribune.....	2 60
Montreal River Miner.....	2 60
Minocqua Times	2 60
Merrill Daily Herald.....	2 60
Maiden Rock Press.....	2 60
Neillsville Republican Press.....	2 60
New Richmond News.....	2 60
Nonpareil Journal	2 60
Northern Wisconsin Advertiser.....	2 60
Neenah News	2 60
New London Republican.....	2 60
Oconto Engineer	2 60
Oshkosh Northwestern	2 60
Port Washington Pilot.....	2 60
Pick & Gad.....	2 60
Portage County Press.....	2 60
Princeton Republic	2 60
Peshtigo Times	2 60
Polk County Ledger.....	2 60
Racine Times	2 60
Republic-Farmer	2 60
Rib Lake Herald.....	2 60
Ripon Press	2 60
Sheboygan Telegram	2 60
Sharon Reporter	2 60
Seymour Press	2 60
Sun Prairie Countryman.....	2 60
Spooner Advocate	2 60
Stevens Point Journal.....	2 60
Superior Telegram	3 70
Star Observer	2 60
Shawano County Journal.....	2 60
Spring Valley Sun.....	2 60
Stoughton Courier-Hub	2 60
Turtle Lake Bugle.....	2 60
Two Rivers Reporter.....	2 60
Vernon County Censor.....	2 60
Waukesha Freeman	2 60
Weekly Review	2 60
Watertown Leader	2 60
Waupaca Post	2 60
Wausaukee Independent	2 60
Wausau Record-Herald	2 60
Wood County Reporter.....	2 60
Wisconsin State Register.....	2 60
Winneconne Local	2 60
Wonewoc Reporter	1 30

 \$63,824 10

General Fund Disbursements, 1912.

TREASURY DEPARTMENT.

Dahl, A. H., treasurer.....	\$5,000 00
Johnson, Henry, assistant treasurer.....	2,500 00
Pugh, Arthur, bookkeeper.....	1,800 00
Taeuber, O. J., assistant bookkeeper.....	1,800 00
Leigh, I. P., general clerk.....	1,600 00
Wilcox, Chester, general clerk.....	1,538 00
Rupp, Louis, warrant clerk.....	1,400 00
Dahl, Lulu, stenographer.....	1,000 00
Vinje, Ray, night watchman.....	62 00
Dahl, Victor, night watchman.....	325 00
Goldstrand, Olaf, night watchman.....	356 00
Madison Post Office, postage and box rent.....	7,720 44
American Express Co., expressage.....	3 15
Wells, Fargo & Co., expressage.....	40
Western Union Telegraph Co., messages.....	2 90
Postal Telegraph-Cable Co., messages.....	40
Wisconsin Telephone Co., messages.....	35 95
Democrat Printing Co., printing.....	258 32
Milwaukee Lithographing Co., drafts, checks, etc.....	509 89
Dahl, A. H., state treasurer, stamps, etc.....	284 16
Tapping, Benedict & Riedeburg Co., premium on bond..	750 00
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	\$19,928 59

ATTORNEY GENERAL.

Bancroft, L. H., attorney general, sal. and exp.....	\$5,383 02
Jackson, Russell, deputy attorney general, sal. and exp.	3,849 19
Titus, A. C., 1st assistant attorney general, sal. and exp.	750 00
Stebbins, B. J., 1st assistant attorney general, sal. and exp.	1,086 20
Gilman, W. W., 2nd assistant attorney general, sal. and exp.	2,480 59
Messerschmidt, J. E., 3rd assistant attorney general, sal. and exp.	2,011 14
Pond, L. T., clerk and stenographer.....	1,200 00
Billington, Kate, stenographer	150 00
Clemens, F. G., stenographer.....	900 00
Bancroft, Carolyn, stenographer.....	750 00
Democrat Printing Co., printing.....	444 85
Madison Postoffice, postage and box rent.....	171 72
American Express Co., expressage.....	4 03
Wells, Fargo & Co., expressage.....	2 47
Western Union Telegraph Co., messages.....	12 78
Wisconsin Telephone Co., messages.....	83 60
Yankauer, Alfred, legal services.....	830 85
Hill, J. S., books	10 00
Powell, L. D. Co., books.....	18 00
Mayer, Leonard, services.....	3 06
Flood, T. H. & Co., books	12 00
Battles, E. J., fees.....	2 50
Pelton, S. A., fees	5 00
Isenberg, Carl, fees.....	6 50
West Publishing Co., books.....	22 00

General Fund Disbursements, 1912.

Callaghan & Co., books	4 00
Bennett, Charles, fees	11 00
Bennett, Wm. B., expenses	4 79
Jerrard, L. P., expenses	3 62
Shepard, Frank Co., books	8 00
Brown, A. S., fees	1 80
Stenjem, N. P., fees	22 12
Clark, A. H., fees	1,204 00
Mack, J. G. D., expenses	4 46
Gilman, W. W., recording	1 00
Baraboo News Publishing Co., advertisement	20 80
Wilkinson, Arthur, livery	5 00
Milwaukee Lithographing Co., stationery	29 66
Scientific American, Compiling Department, "The Amer- icana"	96 00
Hillman, G. N., services	20 40
Bender, Math. & Co., books	50
Hughes, W. T., books	18 00
Smith, E. H., services	14 50
Weidman, Samuel, expenses	22 62
Lehner, Victor, services and expenses	247 85
Littlefield & Kent, books	4 50
Havard, F. T., services and expenses	100 33
	\$22,034 45

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. P., superintendent, sal. and exp.	\$5,630 24
Forden, J. B., asst. superintendent, sal. and exp.	2,597 35
Terry, H. L., high school inspector, sal. and exp.	3,180 93
Larson, W. E., rural school inspector, sal. and exp.	3,030 96
Harper, C. L., chief clerk, sal. and exp.	2,260 65
Drewry, G. H., state school inspector, sal. and exp.	2,915 09
Hunt, W. H., state school inspector, sal. and exp.	2,791 05
Winnie, A. J., inspector schools for deaf, sal. and exp.	2,040 53
Rice, O. S., library clerk, sal. and exp.	1,970 78
Merrick, Winona, index and filing clerk	1,200 00
Rodermund, Edith, clerk and stenographer	117 83
Messerschmidt, M. A., clerk and stenographer	897 85
Casey, D. E., clerk and stenographer	897 85
Parsons, Claire, clerk and stenographer	89 73
Kinnex, Julia, clerk and stenographer	48 03
Clark, E. L., clerk and stenographer	21 78
Kuntz, Caroline, clerk and stenographer	38 72
Frautschi, Bertha, clerk and stenographer	135 50
Stupecky, Vlasta, clerk and stenographer	190 00
Schlosser, Ormel, mailing clerk	957 51
Hicks, W. E., assistant for industrial education, chapter 616, laws 1911	334 00
Chandler, H. E., stenographer for industrial education, chapter 616, laws 1911	75 00
Madison Postoffice, postage and box rent	2,401 78
American Express Co., expressage	184 15
Wells, Fargo & Co., expressage	130 07
Western Union Telegraph Co., messages	16 11

General Fund Disbursements, 1912.

Wisconsin Telephone Co., messages.....	48 23
Democrat Printing Co., printing.....	5,345 42
Elsom, J. E., photos.....	3 50
Weigan, A. J., subscription.....	3 00
Playground, The, subscription.....	1 80
McClurg, A. C. & Co., books.....	104 81
Clarke, Jas. & Co., books.....	15 00
Collins, P. F. & Son, subscription.....	5 50
Chandler, Florence, subscription.....	5 00
University of Chicago Press, books.....	2 70
Nielson, C. E., photos.....	3 50
Schubert, J. C., photos.....	5 55
Wilson, H. M. Co., books.....	17 50
Madison Engraving Co., cuts.....	22 00
Streissguth-Petran Engraving Co., cuts.....	123 65
Library Bureau, subscription.....	2 00
American Nature Study Society, subscription.....	1 00
Carnegie Library, books.....	45
Educational Review, subscription.....	3 00
National Educational Association, dues.....	2 00
Outlook, The, subscription.....	3 00
Mitchell, I. N., expense.....	26 55
Merriam, G. & C. Co., dictionaries.....	2,352 00
A. L. A. Publishing Board, books.....	4 00
Publishers' Weekly, subscription.....	1 50
Milwaukee Lithographing Co., cuts.....	417 96
Manual Arts Press, subscription.....	1 50
Schwalenberg, J. J., subscription.....	5 00
Parker Educational Co., subscription.....	62 85
New York World, book.....	60
Teachers' College, book.....	1 00
Niedecken, G. M., cover design.....	35 00
Wilson, H. W. Co., binding.....	1 50
Munford, A. W., cuts.....	585 00
Elm Tree Press, books.....	2 70
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	\$43,319 29

INSURANCE DEPARTMENT.

Ekern, H. L., commissioner, sal. and exp.....	\$5,534 07
Beedle, G. E., deputy commissioner.....	2,493 33
Shepard, Eugene, chief clerk.....	1,598 09
Anderson, L. A., actuary.....	2,994 28
Gurnee, P. D., assistant actuary.....	1,500 00
Beecher, B. S., 2nd assistant actuary.....	973 93
Briggs, Mrs. Sophia, 2nd assistant actuary.....	211 40
Smith, M. A., special assistant to actuary.....	531 37
Holmes, A. T., special assistant to actuary.....	500 00
Ketcham, E. A., examiner.....	1,598 09
Bryant, Frank, license clerk.....	1,200 00
Monteith, Mrs. M., filing clerk.....	1,200 00
Glenz, W. H., clerk.....	1,200 00
Nevins, E. V., clerk.....	40 00
Anderson, R. H., stenographer.....	1,200 00
Whipple, H. E., stenographer.....	537 14
Schulte, I. J., stenographer.....	320 00

General Fund Disbursements, 1912.

Herman, Eugene, policy examiner.....	765 04
Pickering, H. G., clerk.....	121 42
Bessey, J. M., clerk.....	535 56
Clark, Eva, clerk.....	113 25
Nevins, Mina, clerk.....	180 70
Conniff, Margaret, clerk.....	78 71
Goodwin, McDermott & Cowan, services.....	51 20
American Express Co., expressage.....	123 46
Wells, Fargo & Co., expressage.....	198 68
Madison Postoffice, postage and box rent.....	1,789 24
Democrat Printing Co., printing.....	9,352 47
Western Union Telegraph Co., messages.....	30 08
Postal Telegraph-Cable Co., messages.....	22 23
Wisconsin Telephone Co., messages.....	88 60
State Journal Printing Co., publishing list.....	200 00
Milwaukee Journal, publishing list.....	200 00
Milwaukee Lithographing Co., letter heads.....	59 41
Tapping, Benedict & Riedeberg Co., premium on bond..	250 00
Examinations, Chapter 648, Laws 1911:	
Anderson, L. A.	377 63
Beedle, G. E.	88 56
Beedle, J. R.	300 07
Beecher, B. S.	232 06
Delaney, B. A.	196 53
Ekern, H. L.	239 58
Everts, L. S.	23 29
Gilman, J. H.	93 50
Gurnee, P. D.	10 78
Herman, Eugene	21 46
Host, A. J. Jr.	142 00
Hartman, A. C.	100 00
Johnson, P. H.	234 62
Johnson, L. L.	1,068 42
Ketcham, E. A.	962 02
Lynch, J. J.	150 00
Morrissey, Maurice	1,012 89
Maas, C. C.	178 50
Otis, E. R.	350 00
Rahn, H. G.	220 00
Shepard, Eugene	283 91
Sheriff and Witness Fees, Chapter 581, Laws 1911:	
Arnold, W. A.	3 45
Arts, Tony	1 58
Alger, John	1 58
Brower, Abe	1 58
Blas, Joseph	3 16
Comstock, E. B.	1 58
Funk, Mike	1 58
Glas, Casper	3 16
Kobbessen, Willie	1 58
Krohn, Joe	1 58
Krueger, Albert	1 58
Mitchka, Barney	1 58
Mignon, S. R.	5 00
McCarty, R. H.	7 80

General Fund Disbursements, 1912.

Ristan, Frank	1 58
Smith, George	1 58
Sirca, Mathias	3 16
Suter, Joseph	3 16
Schweitzer, John	3 16
Siebert, Mike	3 00
Schwartz, Moritz	3 16
Stocker, Mathias	3 16
Tyrrell, G. E.	1 75
Weber, G. A.	3 16
Zafiroplous, Andrew.....	3 16
	<hr/>
	\$44,144 39

FIRE DEPARTMENT DUES.

Chapter 578, Laws 1911.

Apportionment to cities, villages and towns.....	\$127,007 38
*Reapportionment to cities, villages and towns.....	20,518 56
	<hr/>
	\$147,525 94

RAILROAD COMMISSION OF WISCONSIN.

Erickson, Halford, commissioner, sal. and exp.....	\$5,229 45
Harlowe, David, commissioner, sal. and exp.....	5,531 45
Roemer, J. H., commissioner, sal. and exp.....	5,234 05
Winterbotham, J. M., secretary.....	2,500 00
Walker, S. T., assistant secretary, sal. and exp.....	2,012 36
Adams, R. V., assistant rate clerk, sal. and exp.....	1,418 19
Anderson, W. A., clerk, sal. and exp.....	1,058 06
Anderson, F. P., statistical clerk.....	189 00
Abendroth, H. E., statistical clerk, expenses.....	16 26
Aston, James, expert.....	22 78
Breitkreutz, I. M., stenographer.....	260 00
Brabant, A. V., stenographer.....	73 62
Bailey, F., typist.....	13 34
Blied, John, clerk.....	48 00
Butler, R. S., clerk.....	430 00
Balsky, C. J., expert.....	1 55
Buser, J. T., emergency help, sal. and exp.....	117 28
Cutler, J. A., emergency help.....	384 88
Davis, G. J., emergency help.....	15 00
Daumling, W. C., stenographer, sal. and exp.....	1,867 70
Dineen, William, clerk.....	140 00
Dickey, G. L., messenger.....	92 41
Dorney, J. A., clerk.....	60 00
Demming, R. G., clerk.....	75 00
Doolittle, F. W., expert, sal. and exp.....	833 86
Diebold, James, messenger.....	48 40
Emerson, A. E., clerk.....	770 00
Eberle, George, clerk.....	105 21
Eckhardt, G. H., clerk.....	76 83

* Of the original apportionment of fire department dues \$20,518.56 was erroneously certified by the Insurance Commissioner and returned to the General Fund, and the same amount was recertified. (See General Fund receipts.)

General Fund Disbursements, 1912.

Esch, Fred, investigator, sal. and exp.....	429 10
Erickson, F., messenger.....	25 73
Fucik, R. A., emergency help, sal. and exp.....	420 78
Friedland, H. M., stenographer.....	193 55
Flint, A. T., clerk.....	50 28
Fleckenstein, I. C., stenographer.....	151 32
Freeman, P. J., clerk.....	100 00
Glover, L. E., stenographer.....	300 00
Gerber, H. P., emergency help.....	21 70
Glaeser, M. G., statistical clerk.....	441 33
Gruhl, Edwin, statistician.....	59 60
George, L. B., stenographer.....	41 21
Hogan, J. F., chief clerk, sal. and exp.....	1,827 57
Hoyt, R. M., stenographer.....	1,132 50
Hitchcock, M. P., stenographer.....	158 80
Hogan, J. M., clerk.....	180 00
Horan, Emmet, clerk.....	225 00
Hammett, F., expert, sal. and exp.....	585 19
Heinemann, Bertha, typist.....	239 51
Halbert, C. A., expert, sal. and exp.....	214 71
Higson, C. R., emergency help.....	27 80
Jirgal, John, clerk.....	45 00
Jongeneel, A. H., stenographer.....	576 78
Laurie, I. M., expert.....	1,260 00
Lilly, Lewis, clerk.....	119 58
Marks, Gordon, clerk.....	48 00
Moore, R. S., clerk.....	1,066 64
Manzer, H. E., stenographer, sal. and exp.....	1,598 89
Moritz, B. D., file clerk and stenographer.....	382 80
Minch, Lillian, typist.....	40 00
Mitchell, H. B., expert, sal. and exp.....	1,230 60
Morrison, R. N., clerk.....	355 65
Mathews, G. C., clerk.....	60 86
Odegard, S. F., clerk.....	83 33
Pott, A. W., clerk.....	100 00
Powell, C. H., clerk.....	40 00
Peterson, Andrew, diver, sal. and exp.....	86 89
Robinson, Inez, clerk.....	60 00
Reilley, E. M., stenographer.....	50 95
Reynolds, P. A., clerk.....	83 33
Reyer, W. G., clerk.....	83 33
Romanosky, Katherine, stenographer, sal. and exp.....	1,170 48
Rodermund, E. K., stenographer.....	142 34
Reynolds, T. M., expert, sal. and exp.....	17 63
Spray, L. E., emergency help, sal. and exp.....	267 28
Schreiber, C. E., statistician, sal. and exp.....	2,019 90
Stephens, L. J., clerk.....	395 86
Syttestad, O. S., clerk.....	920 96
Sasman, E. F., accountant.....	229 30
Smethurst, Joseph, clerk.....	800 00
Showalter, F. M., messenger.....	69 35
Siebecker, C. L., clerk.....	48 00
Sanford, H. B., expert.....	16 80
Schulte, W. B., expert, sal. and exp.....	70 65
Sexton, C. R., accountant.....	6 68
Schieber, O. J., expert.....	5 60
Thayer, C. E., stenographer, sal. and exp.....	124 69

General Fund Disbursements, 1912.

Wanzer, H. E., expert stenographer	18 80
Wells, C. C., clerk	38 68
Woolhiser, H. L., emergency help, sal. and exp.	226 85
Whitney, E. N., emergency help	65 84
Engineers, Inspectors and Assistants:	
Bidwell, J. N.	2,232 23
Boon, L. F.	780 04
Bucher, Henry	674 17
Bulleit, O. L.	18 06
Burritt, C. G.	458 35
Bennett, W. B.	1,325 31
Berggren, A. E.	85 38
Butler, R. G.	1,325 68
Burgess, C. F.	425 97
Bennett, V. A.	5 12
Cheney, S. W.	20 52
Cadby, J. N.	117 79
Distelhorst, C. A. R.	108 52
Dillon, E. E.	30 01
Fuller, Willard	16 94
Feustel, R. M.	672 61
Freeman, W. J.	105 29
Gross, G. L.	393 54
Gross, C. P.	25 94
Hanson, F. H.	309 44
Harris, R. W.	169 23
Harrop, J. L.	771 84
Hatch, W. A.	152 18
Hovey, M. H.	1,898 37
Huddle, W. J.	107 55
Jerrard, L. P.	522 16
Ketchum, L. W.	54 92
Keown, McA. R.	202 85
Larson, C. M.	610 92
McWethy, H. E.	376 14
Mack, J. G. D.	626 04
Miller, W. E.	75 90
Newton, F. A.	11 21
Ong, J. R.	472 78
Pence, W. D.	1,234 31
Pflanz, E. L.	466 40
Schwada, J. P.	375 23
Smith, F. S. H.	103 95
Stoelting, R. E.	200 21
Shapiro, J.	52 24
Sloan, W. F.	88 67
Schmidley, W. R.	18 80
Turner, P. B.	251 80
Thorkelson, H. J.	114 73
Torkelson, F. A.	457 45
Van Hagan, L. F.	828 57
Veerhusen, H. H.	95 85
Zantow, H. C.	197 05
Baird, S. D., fees	2 03
Brown, J. W., fees	4 26
Brown, A. S., fees	3 08

General Fund Disbursements, 1912.

Conger, H. W., fees.....	10 14
Fairbanks, Morse & Co.....	2 59
Glass, E. J., services.....	15 50
Handy, L. C., photos.....	5 00
Jefferson, W. T., fees.....	10 14
Kennedy, W. T., fees.....	27 42
Klema, Martin, fees.....	6 20
Kemp, John, fees.....	10 14
Mauser, Henry, fees.....	23 66
Mosshart, G. C.....	15 00
Mason, W. A., fees.....	1 66
McCabe, D. F., services.....	45 15
Nelson, Christ, fees.....	1 82
Pacey, A. G., fees.....	9 90
Ruhloff, F. C., expense.....	12 45
Schlichter, C. S.; services.....	135 34
Smith, E. H., services.....	14 50
Streissguth-Petran Engraving Co., cuts.....	49 10
Schlossstein, J. F.; fees.....	15 74
Sandquist, C. J., fees.....	18 54
Teasdale, Howard, fees.....	10 14
Urquardt, K. J., fees.....	23 66
Wyatt, M. G., services.....	30 00
Zemlock, F. J., fees.....	1 82
American Express Co., expressage.....	253 87
Wells, Fargo & Co., expressage.....	156 88
Madison Postoffice, box rent.....	12 00
Democrat Printing Co., printing.....	8,406 41
Madison Engraving Co., cuts.....	1 20
Milwaukee Lithographing Co., letterheads.....	103 82
Postal Telegraph-Cable Co., messages.....	5 06
Western Union Telegraph Co., messages.....	109 46
Wisconsin Telegraph Co., messages.....	341 00
Water Powers, Chapter 652, Laws 1911:	
Worrell, J. C., supt. protection work Black River Falls.....	57 64
Public Utilities, Chapter 499, Laws 1907:	
Abendroth, Henry, statistical clerk.....	560 00
Anderson, W. A., statistical clerk.....	90 00
Apger, R. E., services.....	51 54
Aston, J., expert.....	5 00
Breitkreutz, I. M., stenographer.....	85 00
Berggren, A. E., inspector.....	219 04
Burgess, C. F., expert.....	1,083 00
Brabant, A. V., stenographer.....	52 76
Bennett, W. B., inspector.....	185 75
Burritt, C. G., inspector.....	110 92
Boon, L. F., inspector.....	177 40
Bucher, Henry, inspector.....	232 76
Bailey, F., typist.....	7 19
Butt, W. E., statistical clerk.....	101 00
Brown, George, clerk.....	38 12
Brown, E. J., clerk.....	75 75
Bulliet, O. L., inspector.....	4 36
Bennett, V. A., inspector.....	9 62
Bidwell, J. N., inspector.....	8 36

General Fund Disbursements, 1912.

Betts, W. J., expert.....	156 60
Butler, R. G., inspector	57 37
Buser, J. T., emergency help.....	49 35
Belsky, C. J., expert.....	43 45
Clark, Emily, stenographer	950 00
Cadby, J. N., inspector.....	1,695 86
Cheney, S. W., inspector.....	1,867 81
Curtin, N. A., clerk.....	19 00
Conniff, Margaret, clerk.....	48 63
Dillon, E. E., inspector.....	1,488 62
Dickey, G. L., blue-print clerk.....	81 98
Deming, R. G., accountant.....	825 00
Dorney, John, statistical clerk.....	383 22
Dineen, W. M., clerk.....	753 32
Davis, G. J., expert.....	150 40
Doolittle, E. W., expert.....	50 63
Distelhorst, C. A. R., assistant.....	35 84
Daumling, W. C., stenographer.....	57 18
Eddy, J. B., expert.....	123 95
Eberle, George, statistical clerk.....	1,016 67
Eckhardt, G. H., statistical clerk.....	380 00
Erickson, F., messenger.....	24 74
Evinger, M. I., expert.....	18 18
Erickson, Halford, expert.....	66 65
Feustel, R. M., inspector	964 54
Freeman, W. J., inspector	1,306 73
Flint, A. T., statistical clerk.....	720 00
Friedland, H. M., stenographer.....	335 93
Fucik, R. A., services.....	486 11
Fleckenstein, I. C., stenographer.....	198 51
Fish, Harriet, investigator.....	450 00
Ford, Stella, typist.....	176 00
Fowler, W. O., clerk.....	618 97
Fitzgerald, R. L., inspector.....	57 80
Gruhl, E. F., statistician	2,225 39
Gross, G. L., inspector.....	1,198 95
Gerber, H. P., services.....	27 30
Glaiser, M., statistical clerk.....	30 00
Gratz, Mabel, typist.....	63 57
Gross, C. P., inspector.....	59 06
Hatch, S. R., inspector	613 57
Huddle, W. J., inspector.....	1,916 30
Hansen, F. H., inspector.....	902 53
Harris, R. W., inspector.....	86 75
Harrop, J. L., inspector.....	234 49
Hitchcock, M. P., stenographer.....	433 34
Hogan, J. M., statistical clerk.....	48 50
Hamilton, Mrs. F. B., clerk.....	61 54
Hammett, F., expert.....	139 28
Hatch, Walter, inspector.....	34 61
Hanson, C. R., emergency help.....	26 80
Jerrard, L. P., inspector	788 40
Jirgal, John, statistical clerk.....	383 13
Juday, Chancey, expert.....	9 00
Ketchum, W. M., inspector.....	1,638 70
Ketchum, L. W., assistant.....	54 95
Kinn, W. S., expert.....	5 00

General Fund Disbursements, 1912.

Kaiserman, Frank, clerk.....	18 00
Kelly, N. M., clerk.....	1 00
Kowalke, O. L., expert.....	6 28
Keown, R. McA., inspector.....	45 52
Lee, L. M., typist.....	570 00
Lilly, Lewis, accountant.....	866 53
Lepperer, Frank, clerk.....	19 00
Larson, C. M., engineer.....	401 59
Matthews, G. C., expert.....	1,741 40
McWethy, H. E., expert.....	598 20
Mack, J. G. D., inspector.....	813 07
Miller, W. E., inspector.....	2,074 18
Moritz, B. D., stenographer and filing clerk.....	345 33
Minch, Lillian, typist.....	480 00
Martin, Kurt, clerk.....	19 00
Mitchell, H. B., expert.....	310 69
Manzer, H. E., stenographer.....	21 80
Newton, F. A., expert.....	1,406 16
Natwick, F. J., inspector.....	80 59
Odegard, S. L., statistical clerk.....	1,025 00
O'Connell, J. F., clerk.....	509 10
Ong, J. R., inspector.....	364 77
Powell, C. H., statistical clerk.....	349 70
Page, Agnes, clerk.....	248 00
Pfanz, E. L., inspector.....	184 07
Pence, W. D., engineer.....	71 46
Phillips, T. C., services.....	62 60
Romanosky, Katherine, stenographer.....	99 56
Reyer, W. C., statistical clerk.....	240 08
Reynolds, P. A., statistical clerk.....	1,015 93
Reilly, E. M., stenographer.....	30 60
Rodermund, E. K., stenographer.....	103 32
Reynolds, T. M., expert.....	141 85
Smethurst, Joseph, clerk.....	100 00
Strait, E. N., expert.....	1,670 71
Schaffner, M. A., expert.....	1,755 00
Sloan, W. F., inspector.....	1,289 00
Schmidley, W. R., inspector.....	2,057 89
Shapiro, J., inspector.....	1,678 75
Steinberg, E. J., inspector.....	1,803 77
Sasman, E. F., stenographer.....	318 69
Sanford, H. B., services.....	635 17
Smith, F. S. H., inspector.....	106 87
Schulte, W. B., expert.....	295 12
Syftestad, O. S., statistical clerk.....	75 00
Stephens, L. J., statistical clerk.....	60 00
Schwada, J. P., inspector.....	107 03
Skeel, L. M., clerk.....	19 00
Seel, H. W., clerk.....	18 00
Spahn, Armella, clerk.....	19 00
Sterzinger, Marie, clerk.....	19 00
Sexton, C. R., accountant.....	604 36
Seifert, C. A., examiner of accounts.....	840 29
Sloan, J. H., expert.....	1,078 15
Sykora, James, clerk.....	1 00
Synnes, Amanda, clerk.....	1 00
Stoelting, R. E., inspector.....	43 64

General Fund Disbursements, 1912.

Schieber, O. J., expert.....	58 41
Timm, W. H., clerk.....	1,186 48
Thorkelson, H. J., inspector.....	215 83
Turner, P. B., inspector.....	1,110 70
Taylor, G. G., investigator.....	355 00
Torkelson, F. A., inspector.....	100 45
Tully, E. J., services.....	50 94
Van Hagan, L. F., inspector.....	18 75
Veerhusen, H. H., statistical clerk.....	160 90
Wells, C. C., clerk.....	79 00
Weinandy, Oliver, statistical clerk.....	220 00
Whitehall, Jeffrey, clerk.....	18 00
Whitney, E. M., services.....	115 06
Woolhiser, H. L., services.....	72 81
Worrell, J. C., superintendent.....	505 95
Wirschmeyer, C., expert.....	16 43
Walker, S. T., assistant secretary.....	99 71
Zantow, H. C., inspector.....	523 91
Zenz, F. H., clerk.....	19 00
Brown, S. W., witness fees.....	11 10
Conrad, E. E., witness, fees.....	11 10
Cullman, A. C., witness fees.....	11 10
Crowley, J. C. Jr., witness fees.....	29 80
Gamm, W. J., repairs.....	2 75
Goodrich, W. F., witness fees.....	13 64
Gaveney, J. E., witness fees.....	17 56
Howard, E. H., photos.....	18 00
Heckman, Barbara, rent.....	2 00
Kendrick & Clark Hardware Co., supplies.....	5 02
Kommers, J. B., expenses.....	4 50
Kneen, E. J., witness fees.....	14 10
Lehner, Victor, services.....	71 00
Lewis, Ray, witness fees.....	11 10
Spence-McCord Drug Co., supplies.....	3 50
Storkerson, J. M., witness fees.....	13 64
Trimbell, D., witness fees.....	11 10
Teasdale, Howard, witness fees.....	10 14
Valentine, Richard, witness fees.....	4 62
Wisconsin Telephone Co., services and messages.....	50 12
Winter, Frank, witness fees.....	12 14
Wenzel, J. H., witness fees.....	11 22
Young, J. V., witness fees.....	12 14

\$143,026 70

TAX COMMISSION.

Adams, T. S., commissioner, sal. and exp.....	\$5,243 85
Haugen, N. P., commissioner, sal. and exp.....	5,233 31
Lyons, T. C., commissioner, sal. and exp.....	5,100 82
Francis, G. H., secretary.....	1,086 19
Myrland, A. J., secretary.....	913 81
Brabant, E. J., clerk, sal. and exp.....	1,212 21
Brunsell, Thora, clerk.....	211 14
Barnes, E. M., stenographer.....	1,200 00
Brabant, A. V., stenographer.....	73 62
Bailey, F., typist.....	13 34

General Fund Disbursements, 1912.

Bowden, M. L.....	135 51
Bowden, Nan	18 50
Carter, Laura, clerk.....	287 10
Caywood, Minnie, clerk.....	26 38
Cella, M. B., clerk.....	319 00
Culbertson, I. E., clerk.....	95 67
Dillman, Elsie, clerk.....	900 00
Dickey, G. L., messenger.....	103 71
Danielson, Olga, clerk.....	7 00
Erickson, F., messenger.....	47 11
Frost, R. L., clerk.....	451 61
Friedland, H. M., stenographer.....	190 52
Fucik, R. A., clerk, sal. and exp.....	158 31
Fleckenstein, I. C., stenographer.....	133 50
Harrington, John, inheritance tax investigator, sal. and exp.	3,067 39
Hitchcock, M. P., stenographer.....	189 15
Higbee, Hazel, clerk.....	392 88
James, I. D., clerk.....	73 87
Køster, E. J., stenographer.....	1,500 00
Ketchum, L. W., clerk.....	54 93
Kennan, K. K., supt. income tax, sal. and exp.....	3,880 47
Kuntz, Caroline, stenographer	425 81
Luft, Katherine, clerk.....	600 00
Lewis, H. A., services.....	6 80
Miller, Z. K., index clerk and librarian.....	1,190 00
Machlis, Helen, clerk.....	690 00
Moritz, B. D., stenographer and filing clerk.....	351 87
Miller, Mayme, clerk.....	225 86
Roe, G. E., services.....	247 38
Rielley, E. M., stenographer.....	50 95
Rodermund, E. K., stenographer.....	146 01
Robinson, Inez, clerk.....	28 87
Schmelzer, Anna, services.....	11 90
Sullivan, Anna, clerk.....	540 00
Sasman, E. F., clerk.....	227 01
Sassman, C. E., stenographer and clerk.....	579 36
Smith, Julia, clerk.....	27 55
Strand, L. M., clerk.....	88 00
Spray, L. E., expert.....	2 36
Sullivan, Mrs. W. E., services.....	19 80
Serf, M., expert.....	115 00
Trainor, Kate, clerk.....	130 00
Tanner, J. B., expert.....	429 14
Timson, Samuel, services.....	8 13
Vick, Lydia, clerk.....	660 00
Woolhiser, H. L., clerk.....	106 69
Whitney, E. N., clerk.....	5 30
Wadsworth-Gilbert Stenographic Office, services.....	24 33
Yankouer, Alfred, services.....	1,117 09
Zinke, A. L., accountant.....	358 31
American Express Co., expressage.....	50 43
American Economic Association, subscription.....	4 00
Ackerman, W. J., atlas.....	5 00
Bender, Matthew, & Co., books.....	4 50
Brown, W. A., carbon paper.....	3 75
Brackett, G. A., blue prints.....	8 66

General Fund Disbursements, 1912.

Burroughs Adding Machine Co., repairs and supplies...	12 40
Callaghan & Co., books.....	16 00
Cleary, M. D., use of auto.....	40 00
C. & N. W. Ry. Co., freight.....	3 76
Dana, W. B., Co., books.....	1 50
Democrat Printing Co., printing.....	5,500 11
Dow, Jones & Co., subscription.....	12 00
Electrical Railway Journal, subscription.....	3 00
Free Press Publishing Co., papers.....	1 00
International Tax Association, dues.....	2 00
International Who's Who Publishing Co., book.....	5 00
King, P. S., & Son, books.....	3 12
Littlefield & Kent, book.....	4 50
Lyon, J. B., Co., postal guide.....	3 50
Madison Postoffice, postage and box rent.....	7,197 80
McClurg, A. C., & Co., books.....	29 16
Moody Manual Co., subscription and services.....	27 00
Moore, W. H., books and subscription.....	34 90
Milwaukee Lithographing Co., letterheads.....	66 00
Meyer News Service Co., clippings.....	23 71
Milwaukee Free Press Co., subscription.....	5 00
Milwaukee Envelope Co., envelopes.....	45 94
Moore, W. H., subscription.....	6 00
National Tax Association, dues.....	2 00
Poor's Railroad Manual, books.....	10 00
Postal Telegraph-Cable Co.....	80
Pitman, Isaac, & Sons, note books.....	4 08
Rand-McNally Co., map.....	4 50
State Journal Printing Co., reprints and subscription..	14 50
Shepard, Frank, Co., subscription.....	4 00
Stechert, G. E., & Co., books.....	19 28
Scarborough, Co., map.....	2 50
Special Library Association, dues and subscription.....	2 00
Tablet & Ticket Co., supplies.....	5 00
Wisconsin Telephone Co., messages.....	90 80
Western Union Telegraph Co., messages.....	22 37
Wells, Fargo & Co., expressage.....	33 98
West Publishing Co., books.....	47 00
Wright Directory Co., books.....	24 00
Wright, O. T., subscription.....	1 50
 Special Agents and Assistants:	
Allyn, S. C.	284 00
Bennett, W. B.	554 15
Boon, L. F.	496 01
Bucher, Henry	430 39
Bulleit, O. L.	18 06
Burritt, C. G.	373 53
Berggren, A. E.	36 52
Bidwell, J. N.	63 87
Bennett, V. A.	5 12
Cowles, H. V.	979 93
Crocker, F. A.	1,919 23
Campbell, George	585 59
Cobb, M. R.	407 59
Distelhorst, C. A. R.....	118 83
Fcustel, R. M.	419 86

General Fund Disbursements, 1912.

Freeman, W. J.	541 57
Gross, G. L.	190 87
Hatch, R. L.	498 28
Hanson, F. H.	300 88
Harris, R. W.	54 58
Harrop, J. L.	746 97
Hatch, W. A.	172 08
Hovey, M. H.	15 00
Herndon, J. G. Jr.	70 00
Huddle, W. J.	67 38
James, A. E.	2,280 76
Jerrard, L. P.	541 50
Keown, R. McA.	143 08
Larson, C. M.	292 47
Logan, H. E.	1,408 37
Leigh, J. D.	266 13
Meyers, E. A.	326 02
McWethy, H. E.	295 28
Mack, J. G. D.	227 79
Miner, O. H.	393 14
McDonald, J. J.	24 00
Nolan, H. T.	2,072 75
Nelson, H. B.	46 67
Ong, J. R.	186 21
Pence, W. D.	1,100 60
Pfanz, E. L.	258 98
Reynolds, P. N.	792 64
Spohn, W. H.	436 60
Schwada, J. P.	349 69
Smith, F. S. H.	124 85
Stoelting, R. E.	230 78
Schwenkler, C. F.	1,107 03
Sloan, W. F.	13 31
Thayer, O. B.	1,402 22
Thurston, H. K.	425 61
Turner, P. B.	297 10
Thorkelson, H. J.	35 00
Torkelson, F. A.	134 92
Van Hagen, L. F.	90 00
Veerhusen, H. H.	128 40
Wilkie, H. M.	240 00
Zantow, H. C.	245 10
Assessors of Income Tax, Assistants, Etc.:	
Atwood, Carroll	1,637 92
Adamson, A. B.	588 54
Arnold, Angie	4 00
Arneman, William	12 00
Bussewitz, A. H.	617 41
Bergen, T. J.	669 79
Bubar, G. A.	581 59
Bullock, C. J.	183 45
Bolt, W. C.	29 31
Bratz, Ella	2 50
Bussewitz, O. J.	73 33
Botsford, F. N.	6 00
Bowen, Mazie	37 00

General Fund Disbursements, 1912.

Brownell, J. L.	40 00
Cowles, H. V.	677 79
Cronk, V. D.	203 90
Cleary, T. L.	860 93
Connell, Joseph	620 27
Colignon, F. J.	565 13
Cooke, Marjorie	163 12
Chickering, J. B.	213 91
Chambers, Pearl	141 45
Cleary, F. A.	88 31
Dalton, J. E.	567 70
Denison, F. H.	565 28
Dvorak, H. A.	641 08
Dockery, W. F.	504 08
Dent, E. O.	448 02
Danielson, Olga	42 00
Dougherty, Lillian	29 07
Dockery, Clare	135 00
Diehl, Margaret	14 00
Delaney, T. A.	30 00
Dresser, Grace	15 00
Denison, H. C.	5 25
Dawson, W. H.	32 50
Een, A. P.	539 69
Elmer, Edward	662 31
Emerson, A. E.	555 65
Emerson, R. J.	140 32
Flynn, A. E.	26 00
Fineran, Anna	6 00
Frost, R. L.	105 00
Foster, S. C.	116 74
Flanagan, Thomas	607 58
Guth, L. D.	564 68
Grimm, J. H.	661 71
Gilman, J. H.	388 65
Gross, Leona	171 40
Grelle, Marilla	30 00
Graydon, A. G.	37 50
Geske, Edward	18 00
Gaynor, John	45 00
Guth, Edna	142 50
Guth, Lorenz	37 99
Hunt, Robert	62 40
Hackbart, F. C.	155 56
Hanson, J. T.	36 00
Host, A. J.	266 67
Hunter, M. W.	266 67
Huntress, Mae	78 00
Horn, Louisa	5 25
Inman, Jeanette	117 00
Jaeger, Nicholas	9 00
Jones, W. W.	123 89
Justman, A. E.	2 00
Joiner, R. L.	15 00
Johnson, Lydia	1 50
Keizer, J. E.	561 12
Koepke, G. A.	31 03

General Fund Disbursements, 1912.

Kuechle, Eleanore	70 79
Kono, Marie	30 00
Krueger, H. E.	5 00
Kerschensteiner, Stella	40 00
Kuntz, F. J.	30 00
Koehne, Charles	15 00
Keizer, Jennie	24 00
Landraint, William	703 59
Laidlaw, A. J.	422 14
Leenhouts, J. H.	1,056 50
Loneragan, Elizabeth	60 00
Milwaukee Postoffice	1,450 12
McDonnell, W. J.	396 66
Morse, B. J.	624 66
Martin, J. H.	517 06
Moore, T. D.	133 84
Magerfleisch, F. C.	100 00
Matson, Vera	16 80
McIntyre, Edna	70 79
Martin, Laura	24 00
Mulholland, Henry	12 00
McGeehan, Agnes	45 00
McWeeny, F. B.	106 00
Magerfleisch, E. J.	16 66
Mortenson, Edwin	86 00
Mulvaney, B. M.	30 00
Melcher, W. S.	36 35
Martin, J. M.	4 50
Mann, Anna	12 00
Morse, M. E.	20 00
Nugent, Florence	43 20
Olberg, Ethel	24 00
O'Meara, Thomas	10 50
Parker, I. S.	560 26
Prenevost, Mayme	104 03
Patrick, J. J.	50 00
Prittie, Alvine	30 00
Remington Typewriter Co.	36 00
Ross, John	495 43
Rapraeger, A. F.	486 51
Regan, C. M.	31 03
Rice, E. S.	5 00
Raasch, Charles	12 00
Ross, C. A.	30 00
Russell, Cora	62 82
Rolph, Fred	15 00
Superior Postoffice	8 00
Stauffacher, I. M.	621 79
Stoné, C. H.	497 16
Storch, Vincent	536 08
Staples, C. W.	656 02
Shea, D. M.	538 13
Schmidt, George	425 30
Schlomovitz, Nettie	154 37
Schmelzer, Anna	131 33
Schlomovitz, Anna	85 50
Schuengel, Alma	29 07

General Fund Disbursements, 1912.

Schwartz, Mabel	84 87
Schaefer, Mrs. J. F.	30 00
Stahl, Ida	29 79
Siefert, F. M.	60 00
Shea, Rose	60 00
Snyder, Nellie	50 83
Trucks, F. S.	488 03
Tomlinson, Mark	467 96
Tollack, Martin	634 41
Taylor, F. A.	596 50
Thiele, May	156 12
Tubbs, Agnes	176 15
Van Matre, R. E.	132 50
Van Matre, Mrs. R. E.	23 62
Winkler, Ida	364 50
Waters, J. H.	29 31
Wellman, Arthur	27 52
Walthers, Mildred	89 37
Waite, Florence	6 00
Zinkann, M. J.	120 00
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	\$112,509 72

LAND COMMISSIONERS' DEPARTMENT.

Bennett, W. H., chief clerk.....	\$1,600 00
Lampert, Matt., assistant chief clerk.....	1,400 00
Underhill, Myrtle, clerk and stenographer.....	600 00
Morse, G. W., services and expenses.....	53 20
Johnson, H. A., services and expenses.....	14 85
Parker, E. E., services and expenses.....	7 00
Hall, G. F., services and expenses.....	9 80
Ritzner, Louis, services and expenses.....	8 00
Schroeder, H. F., services.....	5 00
Patterson, J. T., services.....	14 52
Mapker, B., services.....	12 00
Braun, Andrew, services.....	19 00
Corcoran, William, services.....	5 10
Duncan, J. A., services.....	25 00
Mills, T. E., services.....	49 50
Logan, J. A., services.....	5 00
Smith, M. C., services.....	15 00
Thompson, A. T., services.....	15 00
Spragg, R. H., services.....	15 50
Democrat Printing Co., printing.....	69 79
Madison Postoffice, postage and box rent.....	143 00
Wisconsin Telephone Co., messages.....	2 35
Western Union Telegraph Co., messages.....	49
Ahlgren, Oscar, recording.....	1 25
Telegram Publishing Co., advertising.....	9 40
Polk County Ledger, advertising.....	9 40
Friendship Reporter, advertising.....	9 40
Wisconsin State Journal, advertising.....	7 05
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	\$4,125 58

General Fund Disbursements, 1912.

BANKING DEPARTMENT.

Kuolt, A. E., commissioner, sal. and exp.....	\$4,471 74
Richards, W. H., deputy commissioner, sal. and exp....	3,897 69
Brown, C. L., examiner, sal. and exp.....	2,807 42
Emerson, A. R., examiner, sal. and exp.....	2,848 63
Herreid, Thomas, examiner, sal. and exp.....	2,701 01
Ellis, R. B., examiner, sal. and exp.....	2,627 70
Geilfuss, A. B., examiner, sal. and exp.....	1,655 56
Graettinger, M. A., examiner, sal. and exp.....	560 97
Pond, A. C., examiner, sal. and exp.....	2,702 50
Stedman, H. E., examiner, sal. and exp.....	2,689 06
Pollock, Burne, examiner, sal. and exp.....	2,921 61
Wild, T. M., chief clerk.....	1,807 56
Rhodes, C. W., clerk.....	1,435 45
Davidson, H. C., clerk and stenographer.....	1,200 00
Nelson, Jennie, clerk and stenographer.....	1,200 00
Holst, C. A., clerk.....	246 67
American Express Co., expressage.....	2 39
Wells, Fargo & Co., expressage.....	85
Madison Postoffice, postage and box rent.....	803 40
Democrat Printing Co., printing.....	2,690 14
Western Union Telegraph Co., messages.....	8 30
Wisconsin Telephone Co., messages.....	19 40
Milwaukee Lithographing Co., letterheads.....	35 48
	\$39,333 53

BUREAU OF LABOR STATISTICS.

Beck, J. D., commissioner, sal. and exp.....	\$897 39
Frye, Taylor, deputy commissioner, sal. and exp.....	304 37
Pietzsch, W. O., chief clerk.....	233 00
Swett, Maud, clerk.....	184 00
Norris, Elva, clerk and typewriter.....	140 00
Beck, Rena, clerk.....	140 00
Beck, A. A., extra assistant.....	60 00
Post, Maybelle, extra assistant.....	140 00
Tatto, Ollie, extra assistant.....	50 00
Manson, Ida, clerk and stenographer.....	150 00
Vallier, J. E., factory inspector, sal. and exp.....	308 89
Straub, William, assistant factory inspector, sal. and exp.	238 68
Lehnhoff, August, asst. factory inspector, sal. and exp...	340 39
Lockney, Ira, asst. factory inspector, sal. and exp.....	378 57
Evans, D. D., asst. factory inspector, sal. and exp.....	314 00
Keams, A. L., asst. factory inspector, sal. and exp.....	327 25
Bloom, J. R., asst. factory inspector, sal. and exp.....	338 66
Porter, C. S., asst. factory inspector, sal. and exp.....	326 61
Norris, J. A., asst. factory inspector, sal. and exp.....	340 22
Peterson, H. P., asst. factory inspector, sal. and exp.....	300 11
Kremer, C. J., bakery inspector, sal. and exp.....	266 85
Hart, C. P., supt. Milwaukee Free employment office, sal. and exp.....	207 15
O'Carroll, William, supt. Superior free employment office, sal. and exp.....	200 00

General Fund Disbursements, 1912.

Kleeber, Leonard, supt. La Crosse free employment office, sal. and exp.....	200 00
Schreiber, Henry, supt. Oshkosh free employment office, sal. and exp.....	202 00
Martin, Anna, janitor	20 00
Blinkenstine, S. E., rent.....	180 00
American Express Co., expressage.....	8 62
Wells, Fargo & Co., expressage.....	13 18
Madison Postoffice, postage	8 00
Western Union Telegraph Co., messages.....	46
Wisconsin Telephone Co., messages.....	47 24
Democrat Printing Co., printing	2,476 95
Moseley, J. E., supplies.....	60
La Crosse Tribune Co., advertising.....	88
Survey, The, subscription.....	2 00
State Journal Printing Co., advertising.....	38
	\$9,346 45

INDUSTRIAL COMMISSION.

Crownhart, C. H., commissioner, sal. and exp.....	\$5,598 60
Commons, J. R., commissioner, sal. and exp.....	5,411 65
Beck, J. D., commissioner, sal. and exp.....	4,601 23
Watrous, P. J., secretary, sal. and exp.....	1,926 43
Ashman, C. S., clerk.....	15 60
Andrews, Margaret, services	23 24
Beck, Rena, clerk.....	700 00
Bloom, J. R., deputy, sal. and exp.....	1,298 75
Bartholomew, deputy, sal. and exp.....	351 36
Briggs, Clara, clerk.....	71 14
Beckerle, H. J., asst. supt. Milwaukee free employment office	416 80
Baker, Mrs. Anna, clerk.....	6 00
Bryan, Samuel, clerk.....	100 50
Blain, J. S., clerk.....	1 88
Beck, M. A., services	4 40
Brown, C. H., clerk.....	148 88
Blood, Kittie, clerk.....	14 75
Black, Bruce, clerk.....	23 10
Cohen, J. L., services.....	1 50
Corcoran, Rose, clerk.....	165 00
Cawood, Minne, clerk.....	19 75
Daley, F. A., clerk.....	38 70
Essman, Elsie, deputy, sal. and exp.....	507 97
Evans, D. D., deputy, sal. and clerk.....	1,587 23
Emmett, Boris, clerk.....	6 75
Ellefson, Elsie, services.....	12 60
Frye, Taylor, deputy, sal. and exp.....	1,423 33
Ford, M. M., stenographer.....	682 08
Frazer, G. E., accountant.....	99 84
Frawley, Anna, deputy.....	111 47
Gilbert, S. A., services.....	26 08
Guerin, Florence, clerk.....	3 50
Humphrey, John, deputy, sal. and exp.....	1,362 71
Hart, C. P., supt., Milwaukee free employment office, sal. and exp.	205 98

General Fund Disbursements, 1912.

Halbert, C. A., clerk	543 97
Hoppe, F. W., services.....	17 00
Haegeler, Mary, clerk.....	6 00
Jones, F. R., clerk.....	1 88
Kueltz, E. B., clerk.....	171 80
Kleeber, Leonard, supt. La Crosse free employment office, sal. and exp.....	1,019 32
King, F. A., asst. supt. Milwaukee free employment office, sal. and exp.....	804 25
Kremer, C. J., deputy, sal. and exp.....	1,215 96
Kaems, A. L., deputy, sal. and exp.....	1,392 07
Kuechle, B. E., clerk.....	198 66
Kirk, Stanley, clerk.....	25 20
Kading, E. C., services.....	4 50
Lee, H. G., stenographer.....	580 00
Leiserson, W. M., general supt., Milwaukee free employ- ment office, sal. and exp.....	1,856 55
Lockney, Ira, deputy, sal. and exp.....	1,683 48
Lehnhoff, August, deputy, sal. and exp.....	1,217 03
Lundberg, E. O., deputy, sal. and exp.....	436 66
Lange, Oscar, clerk.....	30 00
Larson, A. J., clerk.....	23 10
Manson, Ida, stenographer.....	750 00
Martin, Mrs. Annie, charwoman.....	30 00
Murray, Frances, mailing clerk.....	5 13
Murray, Cecelia, clerk.....	6 76
Morgan, W. R., services.....	2 00
Martins, C. F., services and exp.....	18 24
McKillop, W. L., services	31 35
Mittelman, E. B., services.....	6 40
McCarthy, Charlotte, clerk.....	4 38
Mader, Anna, clerk.....	4 38
Mueller, Mary, clerk.....	11 82
Norris, Elva, stenographer.....	700 00
Norris, J. A., deputy, sal. and exp.....	1,409 98
Neitzke, Amanda, clerk.....	3 50
Novak, F. J., clerk.....	23 10
O'Carroll, William, supt. Superior free employment office, sal. and exp.....	571 90
Pietzsch, W. O., chief clerk.....	1,167 00
Post, Mabelle, stenographer.....	350 00
Perrin, Florence, deputy, sal. and exp.....	479 43
Price, C. W., assistant, sal. and exp.....	2,328 94
Pickering, H. G., stenographer.....	15 25
Powers, A. E., deputy, sal. and exp.....	681 89
Phelps, E. M., supt. Superior free employment office, sal. and exp.....	260 37
Parsons, Isabel, services.....	62 55
Powell, P. O., deputy.....	100 00
Ryan, Ella V., cataloguer	281 81
Runkel, E. G., clerk.....	18 90
Runkel, E. E., clerk.....	18 90
Secrist, Horace, statistician, sal. and exp.....	1,394 41
Swett, Maud, librarian	916 00
Schreiber, Henry, supt. Oshkosh free employment office, sal. and exp.....	1,014 06
Straub, William, deputy, sal. and exp.....	111 48

General Fund Disbursements, 1912.

Singer, Amy, clerk.....	312 87
Smith, Grace, clerk.....	37 93
Sharcoff, Henry, clerk.....	3 13
Strathem, Clara, deputy, sal. and exp.....	260 32
Schmelzer, R. J., services.....	2 50
Sherer, Mrs. Annabelle, clerk.....	4 50
Strong, L. H., clerk.....	14 63
Sorens, Chester, clerk.....	30 00
Vallier, J. E., deputy, sal. and exp.....	1,390 07
Wissler, Mrs. Ed., clerk.....	425 69
Wald, Madge, mailing clerk.....	3 51
Werbke, N. C., services.....	12 00
Welch & Carney, services.....	83 20
Wellman, M. B., services.....	18 76
Wadsworth-Gilbert Sten. Office, services.....	24 33
Wadsworth, M. H., services.....	3 75
Winkleman, F. C., services.....	4 50
American Express Co., expressage.....	145 34
American Association for Labor Legislation, subscription.....	10 00
American Economic Association, subscription.....	4 00
Bird, F. H., expense.....	17 93
Breitwish, A. J., photos.....	5 00
Bunkinstine, S. E., rent.....	180 00
Citizen's Committee on Unemployment, rent.....	187 50
Charities Publishing Commission, book.....	4 00
Children's Charities, Inc., subscription.....	1 00
Dye, A. B., supplies.....	43 06
Democrat Printing Co., printing.....	1,879 83
Democrat Printing Co., printing and binding Blue Book.....	18 484 14
Huebner, Julius, labor and material.....	72 60
Hall, Bert, expense.....	4 98
International Association of Factory Inspectors, subscrip- tion.....	22 00
Johnson, W. L. A., reports.....	13 75
La Crosse Tribune, advertising.....	26
Larson, C. M., expense.....	11 38
McCormick, F. T., expense.....	25 82
Madison Postoffice, postage and box rent.....	1,900 85
Milwaukee Lithographing Co., letterheads, etc.....	173 81
Meyer News Service Co., clippings.....	42 50
McClurg, A. C. & Co., books, etc.....	18 69
Mahany, Charles, drayage.....	2 00
Madison Engraving Co., cuts.....	1 35
Moseley, J. E., books.....	97 94
National Civic Federation, books.....	1 00
National Child Labor Committee, subscription.....	2 00
Postal Telegraph-Cable Co., message.....	3 41
Pfanz, E. L., expense.....	15 34
Polk, R. L., directory.....	6 00
Reliable Delivery, drayage.....	10 00
Schwaab Stamp & Seal Co., seal.....	2 00
Streissguth-Petran Engraving Co., cuts.....	714 48
Stechert, G. E. & Co., books.....	1 11
System Co., subscription.....	2 00
Superintendent of Public Property, laws of 1911 and Blue Book.....	3 75
Schuster, Edw. & Co., shades.....	5 50

General Fund Disbursements, 1912.

State Journal Printing Co., publication of general orders	31 20
University of Chicago Press, dues, books, etc.....	11 47
Wells, Fargo & Co., messages	111 11
Western Union Telegraph Co., messages.....	21 73
Wisconsin Telephone Co., messages and service.....	153 77
Werner, F. W. & Sons, bottles.....	1 20
Workingmen's Compensation, Chapter 50, Laws 1911:	
Beecroft, Albert, mailing clerk.....	4 63
Beck, M. A., services.....	7 20
Billier, Gertrude, services.....	1 90
Bauman, Lucy, services.....	7 53
Crowley, Edna, services	12 60
Frautschi, Edna, mailing clerk.....	6 00
Haertel, M. H., services.....	10 00
Hoit, M. M., services.....	14 00
Hochtrit, R. E., services.....	10 80
Harrington, D. W., services.....	15 00
Labran, Fred, mailing clerk.....	3 75
Murray, Cecelia, services.....	1 13
McCormick, F. T., expert stenographer, sal. and exp..	1,757 51
Murray, Frances, mailing clerk.....	9 75
Post, Mabelle, services.....	350 00
Tarrell, L. A., chief examiner.....	1,872 38
Wald, Midge, mailing clerk.....	8 88
Worth, Anna, services.....	4 80
Humphrey, John, photos.....	5 00
Madison Postoffice, postage.....	85 00
Magruder, C. C., certified copy.....	3 75
O'Brien, Jefferson, witness fees.....	5 00
Reinhart, C. S., transcript.....	7 50
State Journal Printing Co., advertising.....	1 31
Starnes, Brand, medical testimony.....	5 00
Wisconsin Telephone Co., service and messages.....	27 75
Wells, Fargo & Co., expressage.....	13 58
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	\$82,306 43

INDEMNITY TO INJURED EMPLOYES, ETC.

Chapter 50, Laws 1911.

Rosenberry, A. B., medical services rendered J. W. Dougherty	\$46 50
Smith, J. F., medical services rendered J. W. Dougherty	100 00
St. Mary's Hospital, hospital service rendered J. W. Dougherty	53 55
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	\$200 05

DAIRY AND FOOD COMMISSION.

Emery, J. Q., commissioner, sal. and exp.....	\$2,677 10
Baer, U. S., 1st asst. commissioner, sal. and exp.....	2,300 69
Larson, H. C., 2nd asst. commissioner, sal. and exp....	2,292 18
Kundert, A. E., chemist, sal. and exp.....	158 03
Kleuter, Harry, chemist, sal. and exp.....	1,709 15

General Fund Disbursements, 1912.

Brannon, W. A., asst. chemist, sal. and exp.....	375 00
Kundert, A. E., asst. chemist, sal. and exp.....	961 51
Fischer, Richard, asst. chemist, sal. and exp.....	600 00
Kleuter, Harry, asst. chemist, sal. and exp.....	131 48
Downing, F. P., asst. chemist, sal. and exp.....	91 87
Howlett, I. R., asst. chemist, sal. and exp.....	939 27
Buzzell, F. M., chief food inspector, sal. and exp.....	1,628 93
Carswell, F. E., cheese factory inspector, sal. and exp..	1,898 47
Aderhold, E. L., cheese factory inspector, sal. and exp..	1,981 88
Cannon, J. D., cheese factory inspector, sal. and exp....	1,821 47
Marty, Fred, cheese factory inspector, sal. and exp.....	1,823 07
Southard, R. B., cheese factory inspector, sal. and exp..	2,043 99
Guse, P. W., creamery inspector, sal. and exp.....	2,063 23
Dufner, S. J., creamery inspector, sal. and exp.....	1,951 05
Voigt, W. A., creamery inspector, sal. and exp.....	2,031 39
Van Duser, James, creamery inspector, sal. and exp....	1,990 62
Scott, W. F., inspector, sal. and exp.....	1,760 87
Cook, S. B., inspector, sal. and exp.....	1,234 68
Linzmeyer, J. B., inspector, sal. and exp.....	1,493 78
Boettcher, J. E., inspector, sal. and exp.....	1,004 68
Winder, Wm., inspector, sal. and exp.....	1,203 60
Warner, Geo., inspector, sal. and exp.....	963 69
Bornheimer, H. L., inspector, sal. and exp.....	882 22
Kramers, W. J., inspector, sal. and exp.....	563 33
Downing, F. P., chief inspector weights and measures...	2,053 79
Norton, F. Q., secretary.....	1,200 00
Thomas, E. D., stenographer and confidential clerk....	187 49
Walter, M. L., stenographer and confidential clerk.....	675 00
Thomas, E. D., stenographer.....	949 98
American Express Co., expressage.....	64 93
Wells, Fargo & Co., expressage.....	14 87
Madison Postoffice, postage and box rent.....	392 41
Democrat Printing Co., printing.....	1,243 97
Western Union Telegraph Co., messages.....	20 10
Postal Telegraph-Cable Co., messages.....	60
Wisconsin Telephone Co., messages.....	113 85
C., M. & St. P. Ry. Co., freight.....	12 16
C. & N. W. Ry. Co., freight.....	7 62
Eimer & Amend, supplies.....	539 26
Menges Pharmacies, supplies.....	45 45
Hinrichs Dry Goods Co., supplies.....	7 44
Hollister Drug Co., supplies.....	1 70
Creamery Package Manufacturing Co., supplies.....	21 50
Milwaukee Lithographing Co., letterheads.....	59 39
Moseley, J. E., books.....	10 50
Sargent, E. H., & Co., supplies.....	5 93
Schwaab Stamp & Seal Co., seal.....	1 05
Lorenz Model Co., supplies.....	132 00
Bishop, J. & Co., supplies.....	295 57
Torsion Balance Co., supplies.....	4 75
Streissguth-Petran Engraving Co., cuts.....	4 00
Jarvis, C. W., drayage.....	6 75

 \$48,649 32

General Fund Disbursements, 1912.

SUPREME COURT.

Winslow, J. B., chief justice.....	\$3,000 00
Barnes, John, justice.....	6,000 00
Kerwin, J. C., justice.....	6,000 00
Marshall, R. D., justice.....	6,000 00
Siebecker, R. G., justice.....	6,000 00
Timlin, W. H., justice.....	6,000 00
Vinje, A. J., justice.....	6,750 00
Kellogg, Clarence, clerk, per diem.....	355 00
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., asst. reporter.....	2,000 00
Beyler, C. H., messenger and court crier, sal. and per diem	1,042 00
McCoy, J. B., marshal.....	100 00
Kanouse, G. M., marshal.....	900 00
Thompson, K., janitor.....	930 00
Gallagher, Joseph, stenographer.....	1,450 00
Kershaw, Kate, stenographer.....	1,469 35
Liess, Hilbert, stenographer.....	1,495 15
Law, E. M., stenographer.....	1,495 15
McLeod, A. A., stenographer.....	1,495 15
Nelson, T. P., stenographer.....	1,494 35
Usher, J. E., stenographer.....	1,450 00
Tait, L. B., services.....	10 00
Griffin, J. A., services.....	24 00
Simmons, J. B., services.....	481 70
Pickering, H. G., services.....	464 00
Lamb, C. F., services.....	450 00
Miner, O. H., services.....	10 00
Madison Postoffice, postage and box rent.....	334 10
Democrat Printing Co., printing.....	472 92
Milwaukee Lace Paper Co., envelopes.....	23 00
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	\$64,695 87

STATE LIBRARY.

Glasier, G. G., librarian.....	\$2,500 00
Orvis, W. H., assistant librarian.....	1,800 00
Bremer, Paul, janitor.....	840 00
Cramer, C. F., janitor.....	584 00
Langdon, Vera, stenographer.....	561 43
American Express Co., expressage.....	21 66
Wells, Fargo & Co., expressage.....	12 80
Madison Postoffice, postage and box rent.....	44 36
Democrat Printing Co., printing.....	277 92
Wisconsin Telephone Co., messages.....	3 35
Milwaukee Lithographing Co., letterheads.....	10 86
Jarvis, C. W., drayage.....	9 25
Callaghan & Co., books.....	4,276 19
Polk, R. L. & Co., books.....	6 00
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	\$10,947 82

General Fund Disbursements, 1912.

REVISOR OF STATUTES.

Nash, L. J., revisor.....	\$5,000 00
Belitz, A. F., assistant revisor.....	2,708 00
Schuckhardt, Evelyn, stenographer.....	840 00
O'Keefe, Anna, filing clerk.....	510 00
Farness, Marie, clerk.....	220 00
Lynch, Richard, messenger.....	25 00
Boyle, Alice, clerk.....	120 00
Democrat Printing Co., printing.....	248 96
Madison Postoffice, box rent.....	6 00
Wisconsin Telephone Co., messages.....	3 45
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	\$9,681 41

CIRCUIT COURTS.

Judges:

Belden, E. B., 1st circuit.....	\$5,000 00
Halsey, L. W., 2nd circuit.....	5,000 00
Williams, O. T., 2nd circuit.....	5,000 00
Tarrant, W. D., 2nd circuit.....	5,000 00
Ludwig, J. C., 2nd circuit.....	5,000 00
Turner, W. J., 2nd circuit.....	5,000 00
Eschweiler, F. C., 2nd circuit.....	5,000 00
Burnell, G. W., 3rd circuit.....	5,000 00
Kirwan, Michael, 4th circuit.....	5,000 00
Clementson, George, 5th circuit.....	5,000 00
Higbee, E. C., 6th circuit.....	5,000 00
Webb, C. M., 7th circuit.....	1,250 00
Park, B. B., 7th circuit.....	4,2 ² 72
Helms, E. W., 8th circuit.....	5,000 00
Stevens, E. R., 9th circuit.....	5,000 00
Goodland, John, 10th circuit.....	5,000 00
Ross, F. A., 11th circuit.....	5,000 00
Grimm, George, 12th circuit.....	5,000 00
Lueck, M. L., 13th circuit.....	5,000 00
Hastings, S. D., 14th circuit.....	5,000 00
Parrish, J. K., 15th circuit.....	2,500 00
Risjord, G. N., 15th circuit.....	2,500 00
Reid, A. H., 16th circuit.....	5,000 00
O'Neill, James, 17th circuit.....	5,000 00
Fowler, C. A., 18th circuit.....	4,700 00
Wickham, James, 19th circuit.....	5,000 00
Quinlan, W. B., 20th circuit.....	833 34

Reporters:

Welch, C. H., 1st circuit.....	2,400 00
Burke, Richard, 2nd circuit.....	2,400 00
Porter, C. G., 2nd circuit.....	2,400 00
Buckley, W. J., 2nd circuit.....	2,400 00
Goodwin, H. D., 2nd circuit.....	2,400 00
Carney, J. M., 2nd circuit.....	2,200 00
McDermott, H. C., 2nd circuit.....	2,400 00
Kimball, W. C., 3rd circuit.....	2,400 00
Bush, H. A., 4th circuit.....	2,000 00
Dorsch, W. A., 4th circuit.....	400 00

General Fund Disbursements, 1912.

Morse, E. J., 5th circuit.....	2,400 00
Harrison, Alfred, 6th circuit.....	2,200 00
Morse, R. W., 7th circuit.....	2,200 00
Cross, C. A., 8th circuit.....	2,400 00
Smith, E. H., 9th circuit.....	2,400 00
Kreiss, W. H., 10th circuit.....	2,400 00
Hile, J. R., 11th circuit.....	2,400 00
Grant, F. C., 12th circuit.....	2,400 00
Sawyer, J. H., 13th circuit.....	2,600 00
Parkes, J. T., 14th circuit.....	2,400 00
Neander, V. T., 15th circuit.....	1,760 55
Thomson, D. R., 15th circuit.....	1,000 00
Evers, W. A., 16th circuit.....	2,400 00
Calway, F. D., 17th circuit.....	2,400 00
Park, E. S., 18th circuit.....	2,200 00
Shoemaker, A. H., 19th circuit.....	2,400 00
Rasmussen, T. H., 20th circuit.....	200 00

\$178,596 61

CIVIL SERVICE COMMISSION.

Buell, C. E., commissioner, sal. and exp.....	\$875 52
Cunningham, T. J., commissioner, sal. and exp.....	1,479 50
Gaffron, Otto, commissioner, sal. and exp.....	1,181 91
Doty, F. E., secretary, sal. and exp.....	2,858 75
Knight, H. S., examiner, sal. and exp.....	1,948 14
Carter, T. A., clerk.....	910 08
Burke, Bessie, stenographer, sal. and exp.....	859 15
Foran, Margaret, clerk.....	720 00
Usher, Genevieve, stenographer and clerk.....	307 80
Kueltz, Emma, stenographer and clerk.....	283 87
Hill, Ethel, stenographer.....	39 00
Harrison, Edna, clerk.....	8 50
Carroll, Edna, clerk.....	42 90
Riley, Martha, clerk.....	6 75
Hudson, Nellie, clerk.....	75
Johnson, Ingrid, clerk.....	3 00
Bennett, Jessie, clerk.....	75
Ketcham, Iva, clerk.....	75
Usher, Florence, clerk.....	4 75
Martin, Marguerite, clerk.....	9 00
Nickerson, Lona, clerk.....	1 75
Hambrecht, Leonora, clerk.....	8 50
Johnson, Mary, clerk.....	5 00
Bandler, Elsie, clerk.....	5 00
McNulty, Mary E., clerk.....	7 50
Leslie, Lirmie, clerk.....	3 00
Burgess, Sibylle, clerk.....	13 50
Hollatz, Laurette, clerk.....	239 50
Carter, L. E., clerk.....	5 55
Schmelzer, Anna, clerk.....	20 38
Maher, Josephine, clerk.....	6 00
Reichel, Louise, clerk.....	13 50
Casey, Marcella, clerk.....	112 89
Morse, I. G., clerk.....	8 00
Steinle, M. A., clerk.....	31 00

General Fund Disbursements, 1912.

Downie, Flossie, clerk.....	18 75
Nevins, Mrs. Edgar, clerk.....	56 50
Malaney, Sara, clerk.....	3 00
Buglass, Margaret, clerk.....	1 88
Schmidt, Helen, services.....	7 50
Bosson, Amey G., services.....	25 00
Palmer, T. S., services and exp.....	108 02
Sprague, G. L., efficiency expert.....	389 82
Sundry Persons, local examiners.....	1,633 07
Milwaukee Free Press, advertising.....	26 48
Milwaukee Daily News, advertising.....	30 85
Milwaukee Sentinel, advertising.....	29 61
Milwaukee Journal, advertising.....	34 72
Evening Wisconsin, advertising.....	16 10
Oshkosh Northwestern, advertising.....	13 50
Citizen Publishing Co., advertising.....	55
Eau Claire Telegram, advertising.....	13 00
Wausau Record-Herald, advertising.....	4 72
Janesville Gazette, advertising.....	11 91
Kenosha Evening News, advertising.....	2 55
Grand Rapids Reporter, advertising.....	92
Shell Lake Register, advertising.....	60
Racine Times, advertising.....	1 90
Ashland Press, advertising.....	2 55
Barron County News, advertising.....	40
Chippewa Valley Publishing Co., advertising.....	4 68
Appleton Post, advertising.....	1 80
Racine Journal, advertising.....	2 10
Sheboygan Daily Journal, advertising.....	2 50
Superior Telegram, advertising.....	7 55
Standard Democrat, advertising.....	30
Beloit Free Press, advertising.....	75
Portage Daily Register, advertising.....	75
Beloit Daily News, advertising.....	50
Neenah Daily Times, advertising.....	1 00
Eau Claire Leader, advertising.....	11 70
Marinette Eagle-Star, advertising.....	1 73
Green Bay Gazette, advertising.....	80
Fond du Lac Bulletin, advertising.....	60
Menasha Record, advertising.....	35
Fond du Lac Reporter, advertising.....	50
Racine News, advertising.....	1 45
Janesville Recorder, advertising.....	17
Sheboygan Telegram, advertising.....	1 41
Wood County Reporter, advertising.....	90
Portage Democrat, advertising.....	45
Baraboo Republic, advertising.....	1 10
Dunn County News, advertising.....	45
Manitowoc Daily News, advertising.....	45
Oconto Reporter, advertising.....	42
Union Grove Enterprise, advertising.....	40
Burlington Free Press, advertising.....	1 10
Kenosha Telegraph Courier, advertising.....	25
Herald Press Publishing Co., advertising.....	1 00
Reporter Printing Co., advertising.....	30
Beaver Dam Argus, advertising.....	50
Watertown Times, advertising.....	1 05

General Fund Disbursements, 1912.

Waukesha Freeman, advertising.....	45
Marshfield News Co., advertising.....	50
Stevens Point Journal, advertising.....	1 78
Fond du Lac Commonwealth, advertising.....	50
Germania-Herold Association, advertising.....	4 50
Ashland News, advertising.....	1 57
State Journal Printing Co., advertising.....	33 07
Democrat Printing Co., advertising.....	9 59
Shawano County Advocate, advertising.....	1 70
Baraboo News, advertising.....	40
Volksfreund, advertising.....	1 05
Antigo Journal, advertising.....	64
Buffalo County News, advertising.....	80
Whitehall Times, advertising.....	35
Monroe Evening Times, advertising.....	1 71
Monroe County Democrat, advertising.....	1 30
Pepin Herald, advertising.....	45
American Medical Association, advertising.....	4 50
Buffalo County Journal, advertising.....	1 30
Bloomer Advance, advertising.....	60
Good Government, advertising.....	1 00
Hayward Republican Co., advertising.....	40
Ladysmith News Budget, advertising.....	95
Arcadia Leader, advertising.....	80
La Crosse Tribune Co., advertising.....	40
La Crosse Leader-Press, advertising.....	14 07
Ladysmith Journal, advertising.....	1 00
Hayward Record, advertising.....	55
Trempealeau Herald, advertising.....	55
Whitewater Register, advertising.....	1 95
Wisconsin Agriculturist, advertising.....	6 80
Lake Geneva Herald, advertising.....	1 00
Appleton Evening Crescent, advertising.....	75
Milwaukee Leader, advertising.....	2 62
Sturgeon Bay Advocate, advertising.....	42
Wausaukee Independent, advertising.....	50
Door County Publishing Co., advertising.....	50
Chippewa Falls Herald, advertising.....	1 00
American Express Co., expressage.....	78 44
Wells, Fargo & Co., expressage.....	43 54
Madison Postoffice, box rent.....	12 00
Western Union Telegraph Co., messages.....	49 47
Postal Telegraph-Cable Co., messages.....	1 30
Wisconsin Telephone Co., messages.....	57 65
Democrat Printing Co., printing.....	530 55
Milwaukee Lithographing Co., cuts.....	36 05
Kunath, Robert, rent of chairs and tables.....	2 09
Robinson, W. R., expense.....	15 40
Superintendent of Public Property, blue books.....	2 25
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	\$15,435 61

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	\$3,647 51
Hutchcroft, L. W., chief clerk, sal. and exp.....	1,836 41
Spencer, L. E., member, per diem and exp.....	1,150 15

General Fund Disbursements, 1912.

Whyte, W. F., member, expenses.....	32 49
Sutherland, C. H., member, expenses.....	56 61
Hayes, E. S., member, expenses.....	73 88
Meilike, H. A., member, expenses.....	9 69
Walter, A. A., clerk.....	795 00
Anderson, Alma, clerk.....	615 00
Pfister, Edna, clerk.....	50 00
Warner, Winnie, clerk.....	615 00
Wald, Anna, clerk.....	615 00
Bennewise, Josephine, clerk.....	555 00
Owens, L. J., clerk.....	529 55
Casey, Marcella, clerk.....	80 00
Morey, Eddena, clerk.....	80 00
Western Union Telegraph Co., messages.....	28 68
Postal Telegraph-Cable Co., messages.....	1 82
American Express Co., expressage.....	74 61
Wells, Fargo & Co., expressage.....	55 62
Democrat Printing Co., printing.....	3,041 69
Madison Postoffice, postage.....	3,721 00
Wisconsin Telephone Co., messages.....	25 20
Meyer News Service Co., clippings.....	56 00
Journal of the American Public Health Assn., subscrip- tions.....	21 00
McClurg, A. C. & Co., pens.....	2 49
Bible, G. E., drayage.....	21 10
Small & Stevens, typewriter repairs.....	5 00
Blackiston's P. & Son Co., book.....	2 50
Bracken, H. M., Secy-Treas., State & Prov. Boards of Health, dues.....	10 00
American District Telegraph Co., messages.....	50
State Journal Printing Co., publishing rules.....	7 60
Smith, Karl W., expenses.....	10 16
Stokes, F. A. Co., book.....	1 59
University of Wisconsin, map.....	12 00
Kirchoffer, W. G., services and exp.....	37 61
State Printing Board, paper.....	339 96
Madison Engraving Co., cut.....	6 40
Wood, I. L., drawings.....	10 00
Stromme, Esther, services.....	15 00
	\$18,248 82

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Eliason, O. H., veterinarian, sal. and exp.....	\$1,380 54
Clark, D. B., vetreinarian, sal. and exp.....	60 59
Hartwig, A. H., veterinarian, sal. and exp.....	1,598 06
Wolcott, W. A., asst. veterinarian, sal. and exp.....	116 99
Comber, F. R., asst. veterinarian, sal. and exp.....	328 21
Larson, V. S., asst. veterinarian, sal. and exp.....	936 84
Lothe, Herbert, secretary.....	151 48
Katz, R. E., secretary, sal. and exp.....	1,481 19
Pennewell, H. Z., stenographer.....	60 00
Cameron, Nellie, stenographer.....	555 00
Johnson, I. M., clerk.....	45 00
Morse, J. E., clerk.....	33 84
Lothe, Herbert, clerk.....	148 52

General Fund Disbursements, 1912.

Flatman, Maude, clerk.....	329 42
Fisher, G. U., per diem and exp.....	490 69
Wylie, George, per diem and exp.....	664 25
Everett, C. H., per diem and exp.....	117 45
Hastings, E. G., expenses.....	18 23
Ruhland, G. E., services.....	20 00

Assisting:

Hemshein, J. T.....	8 08
Fosbinder, H. S.....	86 97
Pattison, H. D.....	68 50
West, J. P.....	66 46
McMullen, W. D.....	60 40
Wilson, F. A.....	31 72
Clark, W. G.....	29 71
Deadman, C. A.....	153 74
Tasche, L. C.....	51 41
Tooley, J. W.....	17 71
Raub, J. F.....	10 00
Burnham, F. E.....	5 00
Pritchard, J. W.....	18 52
Hart, L. G.....	48 93
Wright, L. A.....	8 70
Holmes, B. F.....	40 87
Howell, B. B.....	40 04
Howes, J. C.....	39 20
Pfeiffer, J. T.....	13 00
Schmitt, Charles.....	592 01
Achen, F. W. B.....	18 90
Webb, G. C.....	14 38
Hollaran, D. J.....	5 00
Wright, L. M.....	29 64
Rogers, E. M.....	20 53
Pink, Charles.....	17 07
Schauf, A. J.....	5 00
Leach, O. W.....	50 36
Patterson, S. B.....	78 12
Comber, F. R.....	44 50
Cottrill, S. E.....	9 48
Raymond, E. M.....	7 00
Minshall, C. A.....	6 49
Larson, V. S.....	9 50
Stoltzman, A. C.....	10 00
Miller, F. S.....	15 03
Fosse, A. L.....	5 00
Murphy, D. E.....	13 80
Tooley, J. W.....	98 13
Arzberger, W. W.....	71 12
Lee, J. D.....	5 00
Fabian, A. E. H.....	62 38
Bleecker, A. B.....	10 00
Dreher, W. H.....	8 00
Clute, H. P.....	69 04
Norton, V. P.....	25 80
McCullough, E. A.....	12 50
Kinyon, B. F.....	7 36
Wrigglesworth, G. B.....	74 84

General Fund Disbursements, 1912.

Steffen, M. R.	51 36
Sommer, H. L.	57 02
O'Reilley, J. M.	76 62
American Express Co. expressage	21 27
Wells, Fargo & Co., expressage	7 88
Democrat Printing Co., printing.....	495 95
Madison Postoffice, box rent.....	12 00
Western Union Telegraph Co., messages.....	48 24
Postal Telegraph-Cable Co.....	63
Wisconsin Telephone Co., messages.....	401 20
Milwaukee Lithographing Co., envelopes.....	27 06
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	\$11,930 47

Diseased Animals Slaughtered:

Allen, J. R.....	116 57	Brinkhoff, E. M.....	36 25
Atkinson, A. A.....	80 00	Boldon, Philip.....	23 75
Atcherson, O. S.....	37 50	Bennett, A. F.....	108 33
Aplin, Roy.....	177 50	Brimmer, William.....	240 00
Aplin, R. M.....	45 00	Burgess, E. H.....	60 00
Allis, F. W.....	738 74	Bell, Frank.....	62 67
Aaker, Andrew	28 75	Bigelow, L. F.....	45 00
Anderson, A. S.....	55 01	Clay, Frank.....	41 25
Anderson, J. A.....	41 67	Conrad, Justin.....	32 50
Brekke, Alfred	53 33	Chandler, W. B.....	24 25
Bryrnjulfson, Tollef	38 33	Cox, P. C.....	72 50
Burgess, Ira	189 50	Carey, J. M.....	61 25
Barker, F. E.....	216 91	Cook-Brown Lime Co... ..	102 00
Bosma, Andrew	38 25	Cooper, H. C.....	41 25
Bolden, Lyman.....	94 00	Coolidge, Co.....	61 25
Blizzard, G. A.....	270 74	Christensen, Frank.....	89 99
Byrne, James	36 75	Clapp, W. A.....	41 25
Byrne, Patrick	94 33	Chambers, Clyde	44 00
Bliss, D. J.....	65 00	Cullen, Oscar.....	51 66
Babler, Henry	824 25	Culp & McCoy.....	206 23
Benson, B. G.....	787 50	Christianson, Frank... ..	143 51
Berg, Ben	305 01	Call, George	74 17
Bannister, H. D. C.....	731 13	Cox, W. N.....	204 41
Bain Farms	45 00	Dahl, Gust	42 33
Buth, H. C.....	45 00	Dixon, Thomas.....	35 00
Butler, Edward.....	31 66	Davis, J. M.....	45 25
Burke, Mary	73 75	Dolsky, Peter	23 75
Bixby, Ben	36 66	Dopp, Joe	43 00
Bensman, J.....	30 00	Dreyer, Charles.....	684 62
Berge, A. O.....	33 75	Downing, W. W.....	157 08
Bartzen, Frank.....	45 00	De Long, A. H. & Son... ..	225 00
Brookshaw, F. F.....	25 00	Delahunt, Leon.....	45 00
Burmeister, George.....	150 00	DeMerritt, Milan.....	45 00
Bahr, August.....	414 16	De Witt, Emmet	20 00
Boland Bros.....	165 00	Deglow, Otto	84 66
Bechaud Brewing Co.....	110 00	Dougan, W. J.....	164 25
Bleecker, George.....	42 50	Dykeman, W. H.....	503 99
Bohl, August	287 48	Drake, H. B.....	77 50
Beimer, Henry.....	279 90	Dionne, J. J.....	32 50
Bartz, Charles.....	495 00	Enloe, Elmer	37 00

General Fund Disbursements, 1912.

Everson Bros.....	601 25	Hansen, N. R.....	30 33
Ebbott, John	158 99	Heintz, Leonard.....	84 75
Eldred, Anson Co.....	1,443 08	Haylett Bros.....	58 33
Edgewood Farms.....	120 00	Hansen, Hans.....	118 75
Everson, George	53 33	Hershey, J. E.....	161 67
Eiler, John	87 50	Hansen, F. M.....	33 75
Engel, Phil.....	25 33	Johnson, E. H.....	45 67
Eggler, William.....	116 24	Johannes, William.....	27 00
Fadness, A. H.....	37 33	Johnson, J. H.....	38 75
Farrell, E.....	43 75	Johannes, Albert.....	1,042 13
Fadness, H. O.....	72 58	Jensen, James.....	38 34
Fetzer Bros.....	680 00	Jacobson Bros.....	141 50
Fox, A. W.....	135 00	Jacobson, J. T.....	210 00
Fountaine, W. H.....	17 00	Jacobson, J. C.....	46 00
Fritz, W. L.....	91 25	Johnson, Andrew.....	37 50
Gilbertson, Marcus	347 50	Kuenster, Gustav.....	41 25
Giese, Mrs. William.....	36 25	Klang, Richard.....	45 00
Gentz, William	48 67	Kandt & Flohr.....	41 25
Gisch, Frank.....	52 00	Kurtz Bros.....	110 00
Greely, J. H.....	164 25	Knutson, Emil.....	36 50
Gramschow Bros.....	50 00	Knilians, G. A.....	343 64
Gillett, W. J.....	45 00	Kiraly, Frank.....	31 50
Grover, A. J.....	211 25	Kline, William.....	43 00
Greenberg, Charles.....	130 58	Klofanda, R.....	120 00
Gilbert, W. E.....	45 00	Klug, Ernst.....	45 00
Gleason, Charles.....	653 87	Kreul, Ernst.....	33 75
German, J. F.....	38 75	Kull, Grover.....	195 00
Gregg, H. B.....	33 75	Kelley & Sorenson.....	256 50
Gridley, O. L.....	247 00	Kruse, F. C.....	36 25
Griem & Hipke.....	42 50	Liljegren, Gust.....	41 66
Gugel, William	1,148 21	Lundquist, Elna.....	55 00
Gates, W. R.....	90 00	Lee, S. A.....	104 33
Gallagher, Thomas.....	77 75	Lane, H. H.....	38 00
Gabrielson, Andrew.....	55 00	Larson, Martin.....	32 50
Heid, William.....	157 50	Leetham, John.....	43 75
Holt, Frank.....	41 25	Lilleberg, Severin.....	45 00
Harris, George.....	41 25	Lean, R. J.....	369 87
Hall, A. R., Estate.....	33 75	Lange Bros.....	200 57
Healy, James.....	41 25	Lein, Lars, Jr.....	45 00
Holcomb, M. E.....	82 50	Livingston, E. C.....	36 25
Honeyager, William.....	41 25	Litel & Barry.....	270 50
Hanzon & Zuill.....	206 25	Lydon, James.....	131 74
Henry, Thomas.....	100 00	Levy, G. D.....	40 00
Hannsa, Charles.....	41 25	Lien, J. R.....	116 76
Hanson, Zuill & Hawes..	769 00	Lien, Oscar.....	155 00
Higgins, W. D.....	52 66	Libby & Kohlmeyer....	45 00
Howell, David	173 74	Larson, G. C.....	41 67
Hamilton, Walter.....	41 25	Longley, H. N.....	45 00
Harvieux, Fred.....	90 00	Magnuson, Martin.....	43 33
Hinrichs, D. A.....	28 75	Marquardt, Gust.....	33 75
Hauge, Andrew.....	53 00	Maxham, H. L.....	41 66
Hoyt, J. W.....	130 83	Mower, H. T.....	55 00
Harding, Frank.....	45 00	Meyers, J. R.....	72 17
Hanson, Elias.....	342 98	Matzke, Egnaz.....	23 75
Hanson, J. P.....	46 67	Mills, Howard.....	45 00
Hofstrom, D. H.....	42 00	Main & Kleaver.....	37 50
Haight, Ben.....	42 00	Munger, W. H.....	467 50

General Fund Disbursements, 1912.

Meacher, B. C.....	45 00	Reuter, Jackson.....	45 00
Melvin, R. B.....	195 00	Reiter, Peter.....	24 00
Maul, Matt.....	92 08	Richards, R. C.....	7 50
Menigoz, Ernst.....	35 00	Rabuck, John.....	88 75
McWatty, Hugh.....	36 25	Rice, C. R.....	151 87
Mangold, John.....	314 25	Riford, E. P.....	86 25
Minard, D. C.....	37 50	Ranker, Joseph.....	466 22
Mooney & Pfister.....	166 66	Ramsey, R. C.....	46 00
Maler, Joseph.....	61 25	Roberts & Silsdorf.....	1,022 75
McLeod, John.....	31 25	Stratz, Louis.....	40 00
Michle, Winterlein.....	40 00	Stanchfield, S. C.....	63 75
May, G. W.....	229 16	Srulle, S. P.....	268 31
Marshall, W. G.....	90 00	Schneck, J. J.....	227 50
Meuer, Anna.....	454 73	Schwertfeger Bros.....	156 66
Morgan, David.....	26 00	Seling, Jacob.....	266 39
McCoy, C. J.....	119 74	Smith, Henry.....	288 75
Metzner, M. S.....	48 33	Sale, John.....	37 00
Mickleson, Mike.....	51 00	Suyden Bros.....	82 50
Messerschmidt, C. H.....	38 75	Schroeder, Ed.....	45 00
Meulemans, Louis.....	43 75	Senty, C. W.....	27 00
Meyers, Henry.....	293 72	Smith, Rose.....	45 00
Nuti, O. C.....	41 25	Steele, G. F.....	35 00
Novak, Jake.....	40 00	Sommerfeld, Fred.....	459 25
Neidinger, W.....	68 75	Schumacher, John.....	1,286 60
Nelson, C.....	105 00	Spurr, G. N.....	45 00
Noyce, C. E.....	40 00	Stubbs, Rasmus.....	45 00
Nordlie, Alf.....	20 66	Schneider, William.....	53 75
Netzer, N. C.....	35 00	Seitz, Adam.....	45 00
Newhouse, John.....	38 00	Synon, William.....	56 66
Neilson, C. J.....	128 75	Sprecher, Martin.....	298 16
Nenahlo, C. J.....	27 50	Schultz, H. W.....	45 00
Otz, Anton.....	87 50	Sachs, George.....	202 50
Ohley, Hartman.....	45 00	South & Davis.....	224 63
Ortell, Charles.....	34 00	Schemming, Rudolph.....	33 75
Ortleff, H.....	22 00	Smith, F. A.....	83 75
Putnam, Mrs. G.....	70 66	Schaefer, Jacob.....	30 00
Parmenter, Floyd.....	37 00	Swaboda, F. A.....	181 73
Peterson, Alfred.....	35 00	Schick, Mike.....	56 25
Paulman, W. H.....	38 50	Schultz, Herman.....	105 00
Price, J. N.....	82 50	Schmedemann, Jake.....	42 50
Pipal, Matt.....	45 00	Sheppard, W. A.....	45 00
Peterson, C. W.....	24 50	Thorsen, Albert.....	197 50
Pavlat, Robert.....	36 00	Tingwall, Alex.....	38 25
Portz, Albert.....	40 00	Tschabold, Emil.....	40 75
Price, Frank.....	23 00	Thielen, Mrs. W. B.....	63 00
Piper, Emil.....	63 74	Torrey, J. P.....	131 25
Porterfield, G. W.....	63 33	Tyman, Syl.....	81 66
Puerner, O. E.....	79 50	Uhlenbruck, Joachim.....	25 00
Peterson, C. A.....	41 25	Underwood, Eugene.....	65 00
Piper, B. F.....	40 00	Ulmer, Arthur.....	31 25
Piltz, Henry.....	136 24	Upson, Frank.....	613 72
Peterson, P. J.....	33 33	Vannedorn, T. F.....	45 00
Pasalt, Ed.....	90 00	Vanden Heuvel, Joseph.....	209 41
Peabody, C. B.....	46 67	Vipond, Joseph.....	45 00
Peckham, C. W. & Son.....	54 67	Vickerman, Thomas.....	203 75
Peterson, C. E.....	79 58	Vickerman, W.....	55 00
Rosenow, L. J.....	18 50	Walters, O. J.....	38 75

General Fund Disbursements, 1912.

Westphal, Henry.....	41 25	Williams, Morgan.....	225 00
Weste, H.....	41 25	Welles, M. L.....	40 00
Wisconsin Consistory		Williams, D. A.....	55 00
Home.....	468 75	Wyss, H.....	105 00
Welsh, S. L.....	41 25	Winzereid, Louis.....	371 75
Warrington, Geo., & Son	80 00	Weinke, Frank.....	175 99
Waterman, C. W.....	33 00	Wittenberg, E. F.....	54 00
Whitt, William.....	51 67	Warren, J. P.....	44 58
Walker, R. C.....	72 50	Yager, F. L.....	105 50
Widerholt, Joe.....	59 87	Young, Mrs. Otto.....	27 50
Williams, D. L.....	88 75	Young, John.....	36 25
Walker, S. B.....	197 50	Zellmer, O. A.....	77 00
Weinke, Ludwig.....	78 75		
Ward, J. A.....	42 00		
			\$43,244 42

STATE TREASURY AGENT.

Davies, D. H., treasury agent, sal, and exp.....	\$2,434 69
Madison Postoffice, postage.....	155 00
Democrat Printing Co., printing.....	65 50
Wisconsin Telephone Co., messages.....	103 95
Western Union Telegraph Co., messages.....	3 99
Schwaab Stamp & Seal Co., number plates.....	163 50
Wells, Fargo & Co., expressage.....	90

Special Agents:

Gibson, R. G.....	4 50	MacNichol, T. H.....	77 00
Elliott, L.....	2 00	Blumbers, Charles.....	15 00
Blachly, W. B.....	26 00	McNevins, W. J.....	12 00
Guyant, M.....	21 00	Wheeler, F. F.....	7 50
Davies, W. W.....	46 00	Witt, C. E.....	46 00
Risinger, M. E.....	7 50	Morter, C. J.....	15 00
Sleeper, J. A.....	19 50	Whitley, J. M.....	65 00
Thurston, G. R.....	30 00	Button, E. D.....	4 50
Schneider, H.....	4 50	Trester, Adam.....	34 50
Pollak, Joseph.....	407 00	Baker, A. P.....	23 50
Keller, U. C.....	12 00	Kleeber, L. L.....	59 00
Scoon, D. W.....	57 00	Hill, W. C.....	12 00
Thompson, O. H.....	4 50	Lueps, W. G.....	57 00
Karnes, J. H.....	28 50	Kiser, F. H.....	6 50
Grambow, August.....	7 50	Blashek, E. E.....	79 00
Siewert, J. D.....	46 50	Rieck, B. H.....	2 00
Miller, G. F.....	15 00	Teasdale, H.....	18 00
Harris, Louis.....	69 50	Sanborn, Q. W.....	39 00
Gorman, Thomas.....	42 00	Sullivan, J. F.....	26 00
Shaughnessy, G. A.....	4 50	Sherman, P. G.....	7 50
Barden, S. W.....	17 50	MacKenzie, W. K.....	7 50
Campbell, A. F.....	12 00	Cranson, E. N.....	52 50
Brewster, F. L.....	9 00	Elefson, Eli.....	49 50
Calder, Thomas.....	28 00	Wiesner, W.....	22 50
Giese, H. O.....	7 50	Kellogg, F. E.....	31 00
Mowry, D. E.....	955 00	Canar, H. J.....	12 00
Winther, F. P.....	34 50	Baltzer, M. E.....	16 00
Hoehne, A. A.....	22 50	James, H. D.....	17 00
Millerd, A. W.....	11 50	Levitan, Sol.....	6 00

General Fund Disbursements, 1912.

Newby, I. C.....	39 50	Fleming, Ben.....	17 00
Weaver, William.....	2 00	Kibbe, A. R.....	2 00
Bishop, C. M.....	7 50	Meyers, C. A.....	15 50
Malone, Thomas.....	59 50	Pierce, E. W.....	7 50
Sardeson, A. M.....	9 00	Thieman, H.....	7 50
Soffa, John.....	13 00	Nelson, P. O.....	22 50
Dalton, J. W.....	15 00	Wegemann, Max.....	19 50
Runkle, B. F.....	2 00	Perry, Jerome.....	7 50
Anderson, A. A.....	9 00	Thieman, C.....	21 50
Millard, T. J.....	2 00	Peterson, August.....	12 00
Barrett, G. A.....	34 50	Oswald, J. J.....	4 00
Ritchart, J. E.....	27 00	Tallman, S. D.....	7 50
Lawn, Louis.....	2 00	Hoffa, J. E.....	2 00
Williams, G. D.....	88 50	Cooper, T. J.....	4 50
Gerwing, A. F.....	7 50		
Good, J. W.....	16 00		
			\$6,184 53

FISH AND GAME DEPARTMENT.

Sholts, J. A., game warden, sal. and exp.....	\$2,810 39
Rickeman, G. W., game warden, expenses.....	164 94
Sackrison, Charles, bookkeeper.....	390 00
Leslie, Jeanette, stenographer and clerk.....	770 00
Megow, Myrtle, clerk.....	675 00
Thompson, C. W., clerk.....	225 00
Boorman, Angelle, clerk.....	6 75
Cranston, I. B., clerk.....	19 00
Gibbs, Edna, clerk.....	7 50
Jarvis, Florence, clerk.....	6 00
Sholts, Anna, clerk.....	10 00
Ogilvie, F. E., clerk.....	6 00
American Express Co., expressage.....	336 78
Wells, Fargo & Co., expressage.....	202 17
Madison Postoffice, postage and box rent.....	778 38
Democrat Printing Co., printing.....	6,304 09
Western Union Telegraph Co., messages.....	11 19
Postal Telegraph-Cable Co., messages.....	70
Wisconsin Telephone Co., messages.....	100 50
C. M. & St. P. Ry. Co., freight.....	88
C. & N. W. Ry. Co., freight.....	3 91
Alvord, E. C., services.....	28 52
Baker, C. E., Estate, boat destroyed.....	30 00
Milwaukee Lithographing Co., letterheads.....	42 37
Meyer News Service Co., clippings.....	7 50
Modern Stamp & Stencil Co., tags.....	105 00
State Journal Printing Co., advertising.....	28

Per Diem and Expenses:

Asmuth, C. F.....	2,006 66	Berg, M. E.....	1,778 83
Albrecht, H. H.....	1,526 87	Barnhardt, William.....	1,741 18
Ansorge, Herman.....	758 43	Bosworth, E. F.....	1,430 95
Burgett, W. W.....	527 36	Bernett, G. H.....	1,021 06
Brunet, A. R.....	1,639 58	Baker, C. E. Estate.....	21 30
Boomer, I. H.....	1,760 41	Bachaud, L. J.....	27 06
Buchanan, G. H.....	685 31	Cranston, D. M.....	1,761 87

General Fund Disbursements, 1912.

Cole, W. A.....	1,478	11	Little, C. S.....	1,820	12
Currier, Seeley.....	46	25	Lee, Albert.....	94	31
Clason, F. W.....	246	58	Mason, W. P.....	1,514	16
Cleasby, E. A.....	710	18	McManus, Patrick.....	811	57
Curtis, P. S.....	587	60	Mason, R. G.....	1,197	44
Dietrich, G. H.....	1,471	72	McNaughton, James....	1,314	02
Devine, Thomas.....	1,616	08	McKenzie, H. W.....	403	00
De Long, J. R.....	1,687	64	McMillan, M. E.....	659	20
Diedrich, Peter.....	670	56	McGrath, J. F.....	664	17
Elliott, W. P.....	1,949	13	O'Connor, Daniel.....	682	95
Foster, J. W.....	1,865	52	Oberholtzer, James....	1,928	77
Fox, Lafe.....	406	06	Oberholtzer, H. J.....	671	91
Follett, C. E.....	1,767	54	Ogden, Lee.....	175	09
Frederick, O. H.....	37	32	Pugh, John.....	1,559	64
Fisher, F. W.....	576	28	Perry, F. M.....	1,344	55
Gautsch, E. W.....	1,056	98	Powell, E. E.....	672	03
Grey, W. T.....	1,292	14	Richtman, S. P.....	1,717	64
Goodman, A. M.....	268	80	Russell, A. G.....	1,780	57
Gruebner, H. C.....	1,780	91	Randall, F. K.....	1,769	90
Gruhlke, H. A.....	590	03	Robrecht, M. D.....	733	64
Gerhardt, Fred.....	2,915	05	Raeth, Valentine.....	1,892	21
Grunseth, B. A.....	580	13	Russell, F. F.....	1,470	00
Hall, G. F.....	1,984	03	Randall, F. D. Jr.....	203	01
Hulbert, A. I.....	1,531	94	Sampson, Andrew.....	1,544	66
Hildebrand, H. W.....	447	05	Storrs, A. E.....	1,229	17
Henrickson, Hans.....	1,623	20	Spencer, Fred.....	1,570	65
Hope, Andrew.....	1,704	37	Sell, Rubin.....	493	23
Holmes, A. A.....	1,387	38	Soule, L. M.....	736	06
Hill, J. B.....	1,434	12	Spencer, G. H.....	178	59
Hitchon, Robert.....	1,584	13	Schmidt, A. G. Jr.....	804	77
Hull, G. F.....	1,035	25	Swant, M. F.....	704	28
Hall, A. W.....	937	79	Schlueter, H. J.....	727	29
Iverson, E. J.....	643	67	Small, J. F.....	181	71
Johnson, Niels.....	697	29	Scott, J. C.....	355	30
Kleist, Michael.....	1,594	77	Smith, D. H.....	516	36
Keeler, J. G.....	1,846	69	Tiedeman, H. C.....	1,774	92
Kirkhoff, S. B.....	1,677	47	Thompson, C. W.....	460	57
Kennedy, D. H.....	948	01	Teichmiller, J. H.....	23	28
Kneesel, Joseph.....	195	65	Tuttle, E. W.....	283	10
Kemp, J. A.....	553	44	Vollbrecht, H. F.....	293	87
Klimpel, W. J.....	255	41	Worden, J. D.....	739	28
Klofana, A. J.....	607	04	Williams, G. G.....	169	43
Keys, W. A.....	852	76	Wismer, W. W.....	623	95
Lund, H. O.....	743	76	Younglove, H. M.....	184	91
Lavell, A. A.....	1,265	70			
Lanning, B. P.....	1,604	71			
					\$119,161 24

SUPERINTENDENT OF PUBLIC PROPERTY.

Regular Pay Roll, Section 170, W. S.

Essman, W. L., superintendent	\$2,494	15
Myers, E. G., asst. superintendent	1,500	00
Bresee, L. M., chief clerk	1,600	00
Wuerth, H. M., stenographer and asst. stock clerk	884	00
Ketchum, L. L., chief engineer	1,800	00

General Fund Disbursements, 1912.

Glidden, A. M., asst. engineer	1,000 00
Sutliff, Frank, asst. engineer	1,000 00
Ketchum, W. M., asst. engineer	73 34
Seals, B. H., asst. engineer	1,126 66
Dean, Joseph, state carpenter	1,200 00
Mason, G. H., asst. carpenter	900 00
Gussmann, Charles, asst. carpenter	900 00
Henwood, W. A., painter	900 00
Homme, T. O., asst. painter	840 00
Kurz, Michael, shipping clerk	900 00
Matzdorf, Martin, police	840 00
Dodge, S. T., police	840 00
Lavin, Matthew, police	840 00
Cobb, W. H., police	840 00
Baas, S. C., police	840 00
Jennings, J. G., police	840 00
Beck, J. F., police	840 00
Owen, O. O., police	823 90
Crampton, N. A., night watch	840 00
Lyons, John, night watch	840 00
Wagen, Clarence, elevator operator	840 00
Hoffman, John, elevator operator	840 00
Ensign, M. L., elevator operator	840 00
Lynn, C. A., elevator operator	474 20
Danielson, John, elevator operator	823 90
Davis, O. M., elevator operator	823 90
Thorsness, Elias, elevator operator	350 00
Higgins, Frank, janitor	840 00
Jensen, K. W., janitor	840 00
Elverkrug, O. O., janitor	700 00
Wanamaker, C. H., janitor	840 00
Ekern, Even, janitor	840 00
Miller, William, janitor	840 00
Quam, Hans, janitor	840 00
Davies, T. J., janitor	350 00
Comeford, Richard, janitor	840 00
Duex, Peter, janitor	840 00
McManus, P. T., janitor	840 00
Lipp, Caspar, janitor	840 00
Roessmessler, O. C., janitor	840 00
Bancroft, George, janitor	280 00
Kelley, J. D., janitor	90 95
Hart, H. G., janitor	210 00
Shacoff, Henry, janitor	193 90
Bennett, H. O., janitor	490 00
Meissekothén, August, janitor	751 26
Bieber, G. G., janitor	751 26
Michawlski, L. J., janitor	751 26
Reuter, J. A., janitor	630 00
Schwichtenburg, Arthur	366 17
Morton, James, janitor	176 05
Qualley, R. N., carpetman	840 00
Bakken, L. T., cuspidor cleaner	720 00
Firchland, William, laborer	16 00
Schermerhorn, John, laborer	720 00
Gilbert, J. B., laborer	600 00

General Fund Disbursements, 1912.

O'Neill, J. J., laborer	720 00
Sullivan, J. R., laborer	720 00
Bennett, N. A., laborer	720 00
Briggs, William, laborer	720 00
Thorsness, Elias, laborer	420 00
Thompson, Ole, laborer	720 00
Hartlein, George, laborer	580 00
Schwichtenburg, Arthur, laborer	408 00
Bennett, H. O., laborer	300 00
Lamphere, W. A., laborer	720 00
Peterson, Andrew, laborer	720 00
Johnson, John P.	60 00
Meissekothen, August, laborer	46 00
Bieber, G. G., laborer	44 00
Thompson, Lee, laborer	646 00
Johnson, H. J., laborer	24 00
Reuter, J. A., laborer	120 00
Firchland, William, laborer	600 00
Sells, William, laborer	36 00
Marx, J. D., laborer	388 00
Lynn, C. A., laborer	66 30
Nelson, Andrew, laborer	148 00
Madsen, Albert, laborer	138 00
Hartlein, George, laborer	24 00
Farley, Alex., laborer	60 00
De Renzo, Mary, scrubwoman	623 00
Wiric, Mary, scrubwoman	602 00
Roberts, Mary, scrubwoman	616 00
Hagenbacker, Bertha, scrubwoman	556 00
Gunderson, Christine, scrubwoman	619 50
Woodward, Annie, scrubwoman	593 00
McCloskey, Mary, scrubwoman	612 00
Kvern, Olivia, scrubwoman	602 00
Flynn, Anna, scrubwoman	612 00
White, J. C., operating engineer	2,500 00
Holmes, A. J., engineer	1,200 00
Dorman, H. R., engineer	1,200 00
Novotny, J. F., engineer	1,200 00
Harrington, Edward, fireman	900 00
Beyler, Charles, fireman	900 00
Lynaugh, Peter, fireman	900 00
Wise, C. Z., helper	900 00
Dyer, H. G., helper	720 00
Harrington, Michael, helper	720 00

 \$74,094 70
Extra Pay Roll, Chapter 419, Laws 1901.

Danielson, John, elevator operator	16 10
Davis, O. M., elevator operator	16 10
Owen, O. O., police	16 10
Shacoff, Henry, janitor	86 10
Morton, James, janitor	70 00
Peterson, George, laborer	12 00
Nadler, G. C., laborer	12 00

General Fund Disbursements, 1912.

Fitzgerald, John, laborer	28 00
Neu, Edward, laborer	34 19
Corcoran, John, laborer	174 00
Carter, H. W., laborer	4 00
Reiley, John, laborer	2 00
Struut, Lucretia, laborer	17 35
Sells, William, laborer	28 00
Lavenhagen, Walter, laborer	2 00
Woodbury, Milo, laborer	26 00
Wuerth, H. M., stenographer	14 00
Carroll, Monica, stenographer	26 00
Haines, B. L., clerk	440 00
Christoffer, Sadie, typist	425 00
Hart, Clara, copyist	304 00
Morse, Ira, clerk	70 59
Woodward, Addie, scrubwoman	9 00
McCloskey, Mary, scrubwoman	9 00
Kvem, Olivia, scrubwoman	9 00
Flynn, Anna, scrubwoman	9 00
Coughlin, Catherine, telephone operator	36 64
Killey, Catherine, telephone operator	183 00
Ehrgatt, Karl, telephone operator	189 33
Brophey, Julia, telephone operator	185 00
Kernan, L. M., telephone operator	45 00
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	\$2,498 50

Miscellaneous.

Democrat Printing Co., printing	\$507 12
Madison Postoffice, postage and box rent	8,952 72
American Express Co., expressage	2,550 93
Wells, Fargo & Co., expressage	2,122 33
Western Union Telegraph Co., messages	20 69
Wisconsin Telephone Co., messages	122 95
C. & N. W. Ry. Co., freight	7 06
C. M. & St. P. Ry. Co., freight	85 81
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	\$14,369 61

Fuel for Capitol.

Cooley, C. F.	\$18,531 82
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Stationery.

Eau Claire Book & Stationery Co.	1,035 83
Haswell Furniture Co.	482 20
Miller, H. C. Co.	465 99
Siekert & Baum Stationery Co.	255 57
Sewell-Clapp Manufacturing Co.	133 19
Schmieding Bros.	2 00
Cupples Envelope Co.	6 50
Standard Paper Co.	300 81
Milwaukee Lithographing Co.	122 02
Dennison Manufacturing Co.	11 00
Milwaukee Lace Paper Co.	100 00

General Fund Disbursements, 1912.

Parsons Printing & Stationery Co.	183 88
Tranzo Paper Co.	30 00
Hogan Envelope Co.	48 80
Jewell & Co.	40 00
Milwaukee Envelope Co.	73 34
Moseley, J. E.	327 92
West, H. H. Co.	176 02
Gane Bros. & Co.	5 50
Dietzgen, Eugene Co.	416 88
University Co-Operative Co.	211 05
Sweet, Wallach & Co.	128 10
Bunde & Upmeyer Co.	137 00
Gaylord Bros.	1 20
Cantwell Printing Co.	9 55
Barler, A. C., Manufacturing Co.	2 50
Fischer, C. W., Furniture Co.	14 64
Marshall-Jackson Co.	22 50
Northwestern Furniture Co.	15 15
College Book Store	2 07
Capital City Paper Co.	23 50
Carter's Ink Co.	193 21
Keystone Blue Paper Co.	4 80
Tabulating Machine Co.	54 00
Burroughs' Book Shop	4 20
Keuffel & Esser Co.	3 75
	<hr/>
	\$5,044 67

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

Alford Bros.	888 19
Andres Stone & Marble Co.	41 70
Andrae, Julius & Sons Co.	935 21
Angell, G. R. Co.	80 00
American Multigraph Sales Co.	826 95
Addressograph Co.	1,024 70
American-Oxhydric Co.	33 30
American Meter Co.	3 50
Adder Machine Co.	458 33
American Express Co.	688 39
American Metal Hose Co.	70 53
American Medical Association	6 00
American Association of Law Libraries	5 00
Babcock & Wilcox Co.	428 48
Bryant, D. D.	71 00
Buckmaster, J. A.	84 60
Bird & Stadelman	10 00
Burroughs Adding Machine Co.	376 65
Brinnan, J.	14 00
Black, R. A.	10 25
Burdick & Murray Co.	172 36
Banks Law Publishing Co.	9 00
Bristol Co.	36 80
Burnham, J. W., & Son	2 50

General Fund Disbursements, 1912.

Bird, Mrs. R. B.....	2 40
Bradstreet Co.	100 00
Bunde & Upmeyer Co.	159 25
Brown, H. H.	50
Capitol City Greenhouse Co.....	43 40
Chicago Steel Tape Co.	27 60
Channon, H., Co.	3 36
Conklin & Sons Co.....	700 55
Callaghan & Co.....	97 20
Capital City Paper Co.	230 55
C. & N. W. Ry. Co.....	577 82
Cromarty Law Book Co.....	40 25
Cooley, C. F.	505 83
Central Electric Co.	8 50
Cadwallader, T.	17 33
Cudahy Packing Co.	23 76
Crane Co.....	86 21
Cohen, J. L.....	8 75
C. M. & St. P. Ry. Co.....	131 88
Carter's Ink Co.	178 36
Citer-Digest Co.....	3 00
Crandall Packing Co.....	62 45
Cedar Moss Co.....	4 50
Cooley, C. F.....	136 50
Chicago Record-Herald.....	11 70
City Boat Co.....	61 05
Citator Publishing Co.....	4 00
Cooper, Hewitt Electric Co.....	54 00
Dietzgen, Eugene, Co.....	1,264 95
Dearborn Drug & Chemical Co.....	48 44
Dennison Manufacturing Co.....	8 25
Doyon & Rayne Lumber Co.	166 46
District of Columbia Paper Manufacturing Co.....	10 25
Diamond Rubber Co.....	10 81
Dow Jones & Co.....	12 00
Driscoll, Ellen.....	45 00
Dun, R. G., & Co.....	77 50
Eraso Manufacturing Co.....	3 00
Electrical Supply Co.....	214 92
Esterline Co.....	128 05
Electrical World.....	3 00
Edison, T. A., Inc.....	7 30
Einer & Amend.....	210 00
Eells, F. B.....	1 00
French Battery & Carbon Co.....	35 11
Fischer, C. W., Co.....	288 84
Frederickson, A. D. & J. V.....	1,330 51
Ft. Wayne Electric Works.....	20 05
Fairbanks, Morse & Co.....	29 20
Felton, A. P.....	2 80
Findlay Co.....	3 00
Fowler Manufacturing Co.....	6 00
Ford Studio.....	11 82
General Electric Co.....	348 39
Gallagher, John, Co.....	379 81
Gould, Wells & Blackburn Co.....	121 35

General Fund Disbursements, 1912.

Gould Co.....	42 73
Gray, J. R., & Co.....	21 00
Gamm, W. J.	3 75
General Paper & Supply Co.	66 44
Gurley, W. & L. E.	958 40
Gether, C. R., Co.....	69 00
Good Roads Magazine.....	5 00
Gimbel Co.....	2 00
Grimm's Book Bindery.....	17 20
Gilbertson & Anderson.....	22 75
Goodyear Rubber Co.....	4 40
Gibson, W. M.....	50
Gane Bros & Co.....	266 76
Government Accountant.....	1 50
Haswell Furniture Co.....	2,354 88
Hunnewell Soap Co.....	207 24
Hartford Steam Boiler Insurance Co.....	86 67
Hollister Drug Co.....	1 46
Hvland, W. J.....	227 14
Hassman, Henry.....	3 11
Hohman & Mauer Manufacturing Co.....	12 35
Hopkins, John, Press.....	4 00
Holcomb, J. L. Manufacturing Co.....	106 82
Herrmann Paper Co.....	25 00
Hall & McChesney.....	38 00
Howe Scale Co.....	14 00
Hartwig, Ida.....	24 50
Independent Harvester Co.....	210 00
International Time Recording Co.....	163 66
Illinois Central Ry. Co.....	23 54
Illinois Supply Co.....	47 50
Illinois Glass Co.....	10 20
Jarvis, C. W.....	397 00
Jack's Peerless Circular Letter Co.....	18 80
Jenkins, W. T.....	12 00
Johnson Service Co.....	12 65
Johns-Manville, H. W., Co.....	190 11
Jenkins Bros.....	3 40
Krehl & Son.....	13 25
Knox, S. H., & Co.....	1 50
Kowalke, O. L.....	37 00
Kiefer Haessler Hardware Co.....	168 06
Keeley, Neckerman & Kessenich Co.....	201 33
Keufel & Esser Co.....	869 10
Kieckhefer Elevator, A., Co.....	9 50
Koch Woodenware Co.....	33 08
Koellen, Adolph.....	1 80
Kroneke, H. G. Hardware Co.....	15 20
Ketchum, L. W.....	4 50
Kraft, George.....	8 25
Kreul, W. C., Co.....	93 24
Lamont, Corliss & Co.....	251 86
Lando, Julius.....	8 50
Lavo Co. of America.....	21 42
Lewis, Hugh.....	120 00
Library Bureau.....	103 50

General Fund Disbursements, 1912.

Madison, City of.....	99 13
Mueller Co.....	53 00
Madison Gas & Electric Co.....	437 37
Mahaney, Charles	441 25
McAdam, Lucius	4 00
Moody's Magazine	3 00
Michie Co.....	13 50
Milwaukee Metal Works Co.....	70 30
Madison-Kipp Lubricator Co.....	60
Mautz Bros.	79 20
Morschauer, W. A.	21 24
Moody Manual Service Co.....	27 00
Murphy Iron Works.....	11 00
Mayers, A. A.	61 97
Meyer, Myron E., Manufacturing Co.....	32 59
McPherson, P. B.	5 50
Moseley, J. E.	116 14
Miller, H. C., Co.....	156 00
McGreal, Lawrence	369 50
Modern Stamp & Stencil Co.....	553 24
Madison Brass Works.....	1 20
Madison Postoffice	3 50
Meyer News Service Co.....	1 00
Mott, J. L., Iron Works.....	78 65
McCrumm, Howell Co.....	325 48
Monarch Electric Wire Co.....	10 20
Madison Tea Co.....	1 50
Mueller, F. W.....	48 15
Milwaukee Chair Co.....	5 40
Madison Engraving Co.....	26 88
May, M., & Co.....	5 00
Mitchell, Vance Co.....	67 84
McCabe Hanger Manufacturing Co.....	20 00
Molitor Box Co.....	24 50
Multigraph Sales Co.....	3 00
National Utility Co.....	10 00
Nickles, R. J.....	53 72
Niedecken, H., Co.....	2 50
Nelson, O. M.....	9 25
Neostyle Co.	3 50
Nelson, George.....	11 03
Nelson & Polk.....	48 29
Northwestern Furniture Co.....	240 70
Northwestern Transfer Co.....	10 00
Olson, Berger.....	11 40
Ott, H. S.....	120 60
O'Neil Oil & Paint Co.....	7 50
Overn, J. E.....	475 00
Owens, William	4 25
Ohasie, H., & Co.	84 97
Orvis, W. H.	4 00
Ohio Grease Lubricant Co.	16 20
Olson & Veerhusen Co.....	1 25
Progressive Agricultural Publishing Co.....	5 27
Progressive Age.....	6 00

General Fund Disbursements, 1912.

Piper Bros.....	3 40
Parsons Printing & Stationery Co.....	48 45
Polk, R. L., & Co.....	12 00
Peper, J. W.....	235 05
Prescott, F. M.....	14 00
Pritzlaff, John, Hardware Co.....	31 10
Pick, Albert, & Co.....	69 56
Pease, C. F., Co.....	162 05
Perkins, B. F., & Sons.....	75 00
Parkinson, Marling Lumber Co.....	27 78
Pietsch, Otto, Dye Works.....	24 95
Railway World.....	4 00
Rosner, Rudolph.....	37 82
Railroad Age Gazette.....	5 00
Rhodes, C. W.....	70 00
Rauschenberger, John, Co.....	83 62
Remington Typewriter Co.....	1,160 91
Rundle-Spence Manufacturing Co.....	3 85
Rhodes, E.....	6 00
Rand, McNally & Co.....	19 66
Railway Equipment & Publishing Co.....	6 25
Rough Notes Co.....	3 50
Railway Review.....	4 00
Siekert & Baum Stationery Co.....	60 15
Standard Oil Co.....	296 08
Smith-Premier Typewriter Co.....	91 88
Schwaab Stamp & Seal Co.....	158 63
Spectator Co.....	11 60
Spiegel, A., Co.....	77 56
Smith, Albert.....	91 39
Sumner & Morris.....	228 09
Smith, L. C. & Bros. Typewriter Co.....	669 75
Scarborough Co.....	7 50
Sargent, E. H. & Co.....	37 24
Sheppard, F. W., Publishing Co.....	3 00
Soldiers Memorial Association.....	262 50
Schneider, G. A.....	253 06
St. John, A. P.....	151 00
Schulz, A. Geo., Co.....	24 38
Streissguth-Petran Engraving Co.....	2 25
Schlimgen, F. M.....	10 00
Standard Paper Co.....	104 70
Speth, C. J.....	1 80
Seehausen, Wehrs & Co.....	12 20
State Journal Printing Co.....	7 27
Studebaker Corporation.....	10 85
Stein, S. L., & Son.....	99 00
Shepard, Frank, Co.....	4 00
Stangl, H. J.....	65
Snead & Co. Iron Works.....	319 48
Superior Type Co.....	5 70
Stock Bros.....	56 27
Sentinel Co.....	7 50
Snodden, James.....	1 71
Schubert, J. C.....	25 73

General Fund Disbursements, 1912.

Teckmeyer Co.	25 02
Telephony Publishing Co.	3 00
Titus, A. C.	175 00
Thatcher, E. S.	4 40
Treleven, H., & Co.	14 60
Tabulating Machine Co.	80 37
Tablet & Ticket Co.	17 68
Troemer, Henry.	1 50
University Co-Operative Co.	80 10
Underwood Typewriter Co.	1,246 64
Union Manufacturing Co.	9 00
Union Transfer & Storage Co.	167 00
University of Wisconsin.	3 00
Veeder Manufacturing Co.	20 00
Van Dusen, A., & Son.	93 72
Wollaeger Manufacturing Co.	29 08
Washington Building Co.	7,275 77
Wisconsin Foundry & Machine Co.	866 93
West Publishing Co.	55 00
Wadhams Oil Co.	150 52
Wadsworth General Stenographic Office	2 00
Western Electric Co.	48 00
Wolf, Kubly & Hirsig.	98 10
Wright Directory Co.	14 00
Wisconsin Wagon Co.	18 00
Wisconsin Telephone Co.	1,632 10
Wehrman, Charles	15 06
Weidenbeck-Dobelin Co.	11 44
Weinhagen, Charles, & Co.	33 16
Warner, W. W.	27 41
Wunderlich, Edward	3 00
West, H. H., Co.	76 70
Wells Power Co.	55 50
Wells, Fargo & Co.	736 12
Wappler, Arthur	3 00
West Disinfecting Co.	6 25
Western Novelty Co.	107 90
Yale & Towne Manufacturing Co.	10 00
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	\$44,733 70

BOARD OF FORESTRY.

Russell, H. L., member, expenses.	11 07
Van Hise, C. R., member, expenses.	18 51
Bancroft, L. H., member, expenses.	25 11
Griffith, E. M., state forester, sal. and exp.	4,100 49
Moody, F. B., asst. state forester, sal. and exp.	2,579 77
Castle, M. A., clerk	1,252 97
Baldwin, Winifred, stenographer.	720 00
Crane, A. V., stenographer.	720 00
Weaver, E. M., head forest ranger, sal. and exp.	1,177 60
Dougherty, J. W., forest ranger.	352 50
Krueger, H. W., forest ranger, sal. and exp.	749 74
Long, F. J., forest ranger, sal. and exp.	786 90
McDonald, J. J., forest ranger, sal. and exp.	954 69

General Fund Disbursements, 1912.

McDonald, P. A., forest ranger, sal. and exp.....	811 14
Vaughan, C. B., forest ranger, sal. and exp.....	510 50
Caughan, C. D., forest ranger, sal. and exp.	493 52
Wilson, F. G., forest ranger, sal. and exp.	738 00
Doolittle, A. E., forest ranger,	705 00
Freund, Henry, forest ranger.....	770 00
Krumm, J. H., forest ranger, sal. and exp.....	720 19
Bailey, G. H., forest ranger.....	330 00
Christensen, P. C., forest ranger.....	310 50
Cook, J. B., forest ranger.....	311 72
Barnard, W. D., forestry assistant.....	380 60
Harrington, Neal, forestry assistant.....	124 46
Hurt, L. C., forestry assistant.....	141 85
Koehler, Arthur, forestry assistant.....	102 76
Sponsler, O. L., forestry assistant, sal and exp.....	137 62
Phillips, R. A., forestry assistant	40 00
Johnson, H. A., cruiser, per diem and exp.....	1,840 53
Lucius, Joseph, cruiser, per diem and exp.	1,516 61
Jacobs, Peter, cruiser, per diem and exp.	1,674 93
Brooks, C. R., cruiser, per diem and exp.	260 56
Connor, William, compassman.....	27 50
Sundry Persons, temporary employment, laborers.....	6,919 09
Sundry Persons, boarding men.....	217 45
American Express Co., expressage	11 68
Wells, Fargo & Co., expressage	3 86
Democrat Printing Co., printing	610 32
Madison Postoffice, box rent.....	21 00
Western Union Telegraph Co., messages	14 88
Wisconsin Telephone Co., messages.....	3 26
Marshall-Wells Hardware Co., supplies	555 43
Kahn, D. A., supplies.....	5 96
Ganzlin, William, supplies.....	29 16
Rismon, Ole, supplies	19 40
State Journal Printing Co., reprints.....	3 00
Arnold, F. D., expenses.....	8 95
Meyer News Service Co., clippings	3 85
Buslett, Alvin, services.....	15 75
Forestry Quarterly, subscription	2 00
American Forestry Association, book.....	3 00
Houghton Mifflin Co., book.....	2 43
Boyington, P. L., livery.....	4 00
Smith, S. W., livery.....	10 00
Hillis, Nick, livery	20 00
Lewis Hardware Co., supplies.....	30 76
Woodruff Hardware Co., supplies	220 21
C. M. & St. P. Ry. Co., freight	5 62
Bolger Brothers, supplies	31 00
Andrae, Julius & Sons Co., supplies.....	70 49
Jenson, J. P., supplies.....	6 55
Wilkins, R. A., supplies.....	4 80
Shepard, E. S., supplies.....	1 50
Wausau Record-Herald, advertising.....	4 70
Tomahawk Leader, advertising.....	3 90
Vilas County News.....	2 85
New North Printing Co., advertising.....	5 00

General Fund Disbursements, 1912.

Bowen, O. E., advertising	1 90
Spooner Advocate	95
Phillips Times, advertising.....	2 40
Hawkins Reporter, advertising.....	60
Phillips Bee, advertising.....	1 20
Ladysmith Journal, advertising.....	95
Iron River Pioneer, advertising.....	95
Glidden Enterprise, advertising.....	95
Park Falls Herald, advertising.....	95
Grantsburg Journal, advertising	95
	34,280 99

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., adjutant general, sal. and exp.....	\$2 099 75
Salsman, J. G., asst. adjutant general, sal. and exp.	2,085 59
Edwards, J. B., asst surgeon general, sal and exp.....	550 26
Russell, C. H., pension clerk.....	690 00
Russell, C. H., estate of.....	91 92
Rawson, M. J., pension clerk.....	575 00
Driver, E. S., secretary to adjutant general	1,200 00
Rawson, M. J., clerk.....	583 00
Beecroft, A. B., clerk.....	389 55
Priestly, M. W., record and filing clerk.....	1,200 00

Examinations:

Thompson, I. F.....	7 20
Barnstein, J. E.	8 40
Scheer, H. G.....	5 20
Grannis, E. H.....	12 40
Evans, T. W.....	48 00
Spawn, M. A.	15 60
Garner, H. L.....	11 20
Morris, R. C.	5 60
Sattre, O. M.....	8 00
Hodges, F. L.	18 20
Wenzel, J. V.....	15 20
Webb, E. P.....	2 40
Schein, J. E.	24 00
Monroe & Moore.....	10 20
McRae, J. D.....	9 50
Bryant, J. R.....	12 00
Edwards, J. B. & W. M.....	6 00
Mandel, Marcus	15 00
Cronyn, W. J.	17 20
Stoddard, C. H.....	26 00
Starnes, Brand	12 00
Redelings, T. J.	7 60
Miller, H. C.	3 20
Webster, B. N.	4 80
Marquardt, C. H.	7 20
McArthur, D. S.	9 20
Seaman, G. E.	10 00

General Fund Disbursements, 1912.

McGrath, W. P.	80
Scott, J. R.	16 80
Wing, W. S.	7 20
Foster, Frederick	5 80
Shimek, A. J.	3 20
King, Charles, inspecting	164 93
Gerhard, James, services	6 61
Odell, F. F., services	79 44
Tapping & Riedeburg, premium on bond	192 50
Shea, H. O., lodging	183 00
Green, Charles, lodging and transportation	175 88
Schoge, Theodore, lodging	29 00
Lamb, C. F., premium on bond	105 00
Kalmes, John, supplies	1 10
Storch, J. A., treasurer National Guard Assn. U. S. A., dues	60 00
Regan, W. J., medical services	50 00
Payer, D. F. & Co., auto hire	7 00
Brown, T. W., livery	12 00
Marinette & Menomonie Hospital Co., care of men	16 50
Krubsack, Lusetta, care of men	10 00
Ellis, Mrs. A. M., lodging	36 00
Esser, Louis Co., medals	96 00
Finney, W. H., medical services	25 00
Estabrook, C. E., editing adjutant general's reports chap. 595, laws 1911	532 14
Tague, Albert, lodging and transportation	116 50
Gill, W. W., services	9 25
Amos, J. H., expense, lodging and transportation of C. Green	27 75
McCoy, R. B.	161 80
Milwaukee Lithographing Co., letterheads	42 98
Buck, H. G., writing commission forms	20 00
Martin, C. I., secretary, National Guard Assn. U. S. A., proceedings	4 65
State Historical Society, adjutant general's reports, chap. 595, laws 1911	15 00
Army & Navy Journal, subscription	6 00
Driver, E. S., expense, Capt. R. T. Lawson inquiry	7 75
Collins, E. T., captain, 6th infantry U. S. A., expenses ..	98 70
Strong, D. W., 1st lieutenant, 7th infantry U. S. A., sup- plies	13 80
American Express Co., expressage	49 19
Wells, Fargo & Co., expressage	10 85
Democrat Printing Co., printing	690 26
Madison Postoffice, postage and box rent	727 00
Western Union Telegraph Co., messages	44 86
Postal Telegraph-Cable Co., messages	71
Wisconsin Telephone Co., messages	75 65
First Regiment:	
Co. A, pay roll	1,023 41
Co. A, allowance	1,055 00
Co. B, pay roll	1,049 31
Co. B, allowance	870 00
Co. C, pay roll	1,062 86

General Fund Disbursements, 1912.

Co. C, allowance	880 00
Co. D, pay roll	939 31
Co. D, allowance	1,040 00
Co. E, pay roll	1,040 56
Co. E, allowance	1,090 00
Co. F, pay roll	831 09
Co. F, allowance	990 00
Co. G, pay roll	1,054 23
Co. G, allowance	875 00
Co. H, pay roll	1,094 15
Co. H, allowance	890 00
Co. I, pay roll	1,069 45
Co. I, allowance	880 00
Co. K, pay roll	1,057 59
Co. K, allowance	1,085 00
Co. L, pay roll	1,049 72
Co. L, allowance	870 00
Co. M, pay roll	1,022 39
Co. M, allowance	870 00
Field Staff and Band, pay roll	1,566 81
Hospital Corps, pay roll	367 64
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	100 00
Second Regiment:	
Co. A, pay roll	1,045 72
Co. A, allowance	885 00
Co. B, pay roll	1,078 00
Co. B, allowance	850 00
Co. C, pay roll	1,061 36
Co. C, allowance	890 00
Co. D, pay roll	982 78
Co. D, allowance	865 00
Co. E, pay roll	1,092 26
Co. E, allowance	890 00
Co. F, pay roll	1,037 45
Co. F, allowance	880 00
Co. G, pay roll	1,093 81
Co. G, allowance	880 00
Co. H, pay roll	1,043 97
Co. H, allowance	870 00
Co. I, pay roll	1,073 72
Co. I, allowance	860 00
Co. K, pay roll	1,100 81
Co. K, allowance	890 00
Co. L, pay roll	965 25
Co. L, allowance	865 00
Co. M, pay roll	1,024 42
Co. M, allowance	870 00
Field Staff and Band, pay roll	1,573 00
Hospital Corps, pay roll	418 66
Hospital Corps, allowance	165 00
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	150 00

General Fund Disbursements, 1912.

Third Regiment:	
Co. A, pay roll	1,015 86
Co. A, allowance	840 00
Co. B, pay roll	1,070 28
Co. B, allowance	880 00
Co. C, pay roll	1,060 03
Co. C, allowance	870 00
Co. D, pay roll	1,067 59
Co. D, allowance	875 00
Co. E, pay roll	1,077 61
Co. E, allowance	835 00
Co. F, pay roll	1,094 15
Co. F, allowance	890 00
Co. G, pay roll	1,081 70
Co. G, allowance	875 00
Co. H, pay roll	1,062 26
Co. H, allowance	875 00
Co. I, pay roll	1,078 39
Co. I, allowance	890 00
Co. K, pay roll	1,093 48
Co. K, allowance	885 00
Co. L, pay roll	1,028 72
Co. L, allowance	845 00
Co. M, pay roll	1,089 48
Co. M, allowance	880 00
Field Staff and Band, pay roll.....	1,828 39
Hospital Corps, pay roll	540 53
Hospital Corps, allowance	220 00
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	100 00
Tenth Separate Battalion:	
Co. A, pay roll	1,043 97
Co. B, pay roll	1,037 47
Co. B, allowance	825 00
Co. C, pay roll	1,014 42
Co. D, pay roll	840 78
Co. D, allowance	785 00
Major's allowance	50 00
Troop A, First Cavalry, pay roll.....	1,131 23
Troop A, First Cavalry, allowance.....	8,690 00
First Battery Field Artillery, pay roll.....	612 50
First Battery Field Artillery, allowance.....	6,300 00
First Battery Field Artillery, hospital corps.....	8 00
Third Regiment, Co. D, Black River Falls Flood.....	1,771 83
Third Regiment, Co. E, Black River Falls Flood.....	1,307 28
Hospital Corps, Black River Falls Flood.....	60 75
Rifle Competition	1,179 79
Rifle Team	465 05
General Staff, pay roll	787 67

Chapter 498, Laws 1907.

Light Horse Squadron Armory Assn., appropriation....	2,000 00
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General Fund Disbursements, 1912.

Naval Militia:	
Pay roll	828 78
Allowance	700 00
Expenses and transportation.....	523 60
Lease of Armory	1,000 00
Peavey, H. H., armory rent.....	200 00
Davis, H. A., premium on bond.....	15 00
Werder, Theodore, expenses.....	88 15
Jenson, Peter, livery	8 00
Bitschenauer, H., expenses.....	4 04
	\$125,827 51

Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, salary.....	\$1,000 00
Williams, C. R., asst. quartermaster general, sal. and exp.	2,010 60
Burroughs, E. S., laborer.....	360 00
Burroughs, E. S., quartermaster sergeant.....	360 00
Wilkinson, Leo, laborer.....	360 00
Wilkinson, Leo, ordinance sergeant.....	450 00
Curtius, M. P., clerk.....	870 00
Luck, E. V., storekeeper.....	300 00
Luck, E. V., quartermaster sergeant.....	360 00
Olson, Alma, stenographer.....	300 00
Olson, Alma, clerk and stenographer.....	360 00
Lee, Leslie, stenographer.....	210 00
American Express Co., expressage.....	178 89
Wells, Fargo & Co., expressage.....	190 20
Davis, F. L., postmaster, postage.....	327 40
Democrat Printing Co., printing.....	567 60
Western Union Telegraph Co., messages.....	20 88
Wisconsin Telephone Co., service and messages.....	29 85
Ahnapee & Western Ry. Co., transportation.....	2 13
La Crosse & Southeastern Ry. Co., transportation.....	2 54
Northern Pacific Ry. Co., transportation.....	2 86
C. & N. W. Ry. Co., transportation.....	558 22
M. St. P. & S. S. M. Ry. Co., transportation.....	32 57
Illinois Central Ry. Co., transportation.....	25 29
C. St. P. M. & O. Ry. Co., transportation.....	519 27
C. M. & St. P. Ry. Co., transportation.....	520 17
Green Bay & Western Ry. Co., transportation.....	22 98
D. S. S. & A. Ry. Co., transportation.....	4 56
Markle, E. T., transportation.....	4 11
Schneller, J. B., transportation.....	5 94
Williamson, Leo, transportation.....	2 34
C. M. & St. P. Ry. Co., freight.....	227 39
C. St. P. M. & O. Ry. Co., freight.....	187 49
Storkenson, J. M., services and expenses on Military Reservation telephone system.....	32 78
Juneau Electric Co., telephone toll service.....	42 20
Donlin, D. F., drayage.....	10 00
Williams, C. R., lost property.....	2,576 40
Williams, C. R., camp expense.....	3,157 95
Williams, C. R., expense rifle team.....	236 00
Williams, C. R., expense officers school, etc.....	333 45
Williams, C. R., pay of laborers.....	279 00

General Fund Disbursements, 1912.

Supplies:

Anderson, H. B.....	139 65
Arabol Mfg. Co.....	11 25
Baundey, G. L.....	6 80
Berteling, T. & Co.....	3 50
Drake Bros. Co.....	146 75
Esser, Louis Co.....	71 50
Elmore-Benjamin Coal Co.....	136 25
Eberhard, G. P.....	85 38
Freeland Steel Tank Co.....	86 80
Frohmaker, G. M.....	220 74
Findorff, J. H.....	33 10
Gold Medal Camp Furniture Co.....	156 97
Gleason, L. E. & Son.....	445 23
Goll & Frank Co.....	72 15
Hoffman & Billings Mfg. Co.....	40 37
Hagel, J. R.....	204 60
Hollifield Target Practice Rod Co.....	30 00
Henderson Ames Co.....	12 55
Hoton, C. H.....	433 06
Illinois Electric Co.....	19 09
Kellogg Switchboard & Supply Co.....	77 40
La Crosse Telephone Co.....	155 73
Medberry, Findeisen Co.....	111 14
Milwaukee Artistic Metal Ceiling Co.....	10 24
Michel & Bradley.....	14 40
Milwaukee Lithographing Co.....	36 10
Marinette Fuel & Dock Co.....	62 58
O'Neil Oil & Paint Co.....	178 20
Remington Typewriter Co.....	21 32
Sussfield, Lorsch & Co.....	8 75
Schwaab Stamp & Seal Co.....	6 72
Stromberg Telephone Manufacturing Co.....	74 40
Seibold, C. H.....	1,367 90
Siekert & Baum Stationery Co.....	275 31
Tibbits, A. S.....	63 80
Target Supply Co.....	28 60
Taylor, G. W.....	65 20
Tomah Steam Laundry Co.....	45 20
U. S. Cartridge Co.....	19 30
Vote Berger Co.....	10 14
Western Roofing & Supply Co.....	33 00
Weidenbeck, H. N.....	11 00
Wisconsin Paste Co.....	72 25
Wilson, Louie.....	81 70

Armorsers:

Armitage, J. E.....	250 00
Bailey, L. L.....	300 00
Bernicke, Paul.....	300 00
Benson, Cleve.....	150 00
Boortz, H. F.....	100 00
Boerke, G. H.....	225 00
Covey, Eugene.....	75 00
Chandler, C. C.....	75 00
Danfield, Grover.....	300 00
Draeger, Paul.....	250 00

General Fund Disbursements, 1912.

Eastman, W. H.....	300 00
Edmunds, Enos	150 00
Friedl, W. C.....	300 00
Fullington, O. G.....	300 00
Garlock, G. W.....	300 00
Hamilton, H. O.....	50 00
Hausen, A. C.....	300 00
Hoey, Harry E.....	300 00
Harbick, Jos.....	75 00
Jacobson, Albert	300 00
Jacobson, M.....	50 00
Lund, Anthony	300 00
Luhrsen, Clarence	100 00
Larson, W. A.....	75 00
Mitchell, A. E.....	300 00
Mueller, Walter	300 00
Mueller, W. J.....	75 00
McCrank, Frank	25 00
Miller, Herman	175 00
Miller, Rineholt	25 00
Nathness, Albert	25 00
Patzer, Adolph	300 00
Pieper, Arnold	225 00
Peck, W. S.....	125 00
Peterson, F. G.....	50 00
Quill, Jos. J.....	300 00
Ringe, F. C. E.....	300 00
Reid, Roy	300 00
Rosenfeldt, H. A.....	300 00
Roellig, G. J.....	300 00
Shipley, G. A.....	250 00
Szymanski, L.....	300 00
Schmidt, Paul	300 00
Savinski, Leo	300 00
Smith, A. H.....	300 00
Southard, John	300 00
Swant, M. F.....	175 00
Sowle, C. R.....	300 00
Schubring, A. O.....	50 00
Thiel, A. E.....	300 00
Trier, A. M.....	125 00
Thiele, J. N.....	275 00
Tuttle, Geo.....	225 00
Toy, G. E.....	225 00
Thompson, C. W.....	175 00
Turner, L. K.....	66 94
Veeder, Harold	50 00
Vogt, Edward	175 00
Whydotski, Peter G.....	300 00
Wetherby, C. C.....	233 06
Williams, Dudley	75 00

 \$34,777 18

General Fund Disbursements, 1912.

STATE HISTORICAL SOCIETY.

Adams, E. C., assistant	\$840 00
Alsheimer, Elizabeth, housemaid	455 50
Ames, E. W., elevator attendant	9 25
Alsheimer, Gus, attendant	165 30
Altendorf, F. G., assistant	113 61
Brown, C. E., chief of museum	1,189 16
Bradley, I. S., librarian	1,622 18
Beecroft, L. J., newspaper room chief	821 55
Butts, Bennie, messenger	600 00
Berigan, Robert, assistant	450 00
Billings, E. D., extra help	2 80
Berigan, Ray, extra help	18 20
Brisbois, Barbara, attendant	234 76
Clerkin, Willie, elevator attendant	148 10
Dickove, M. P., assistant	54 25
Dexter, B. H., assistant	459 40
Du Boos, Esther, assistant	23 04
Evans, A. W., document chief	1,160 56
Foster, M. S., reading room chief	897 74
Foland, Grace, cataloguer	60 00
Foulkes, M. N.	241 05
Frey, Minnie, cleaner	36 25
Gath, J. M., assistant	59 25
Gunkel, Tillie, housekeeper	565 65
Griswold, A. T., assistant	240 00
Goodnight, Thomas, extra help	15 20
Handel, Mrs. F., cleaner	8 00
Hean, Isabel, assistant	90 00
Humble, I. M.	30 85
Jacobsen, Anna, assistant	759 34
Kelly, Mrs., cleaner	20 00
Kellogg, L. P., assistant	458 32
Lamphere, Russell, attendant	95 50
Lafthrop, E. E., clerk	585 00
Lally, Susie, extra help	10 00
Lewis, Kate, cataloguer	646 20
Lyons, Martin, janitor	720 00
Link, Isador, elevator attendant	64 75
Mausbach, Anna, housemaid	441 44
Meisekothen, Edwin, elevator attendant	10 00
Martin, M. A., cataloguer	477 00
Merk, Fred, assistant	750 00
Mausbach, Kate, extra help	32 00
Nelson, Magnus, janitor	1,075 61
Nelson, Gertrude, housemaid	454 54
Newman, Irene, cleaner	36 25
Nelson, M. S., cleaner	36 25
Nunns, A. A., secretary to superintendent	1,049 97
Proctor, R. H., assistant	342 88
Page, Mrs., cleaner	85 00
Reynolds, Margaret, periodical room chief	685 30
Robson, Irving, janitor	795 62

General Fund Disbursements, 1912.

Ryan, Mary, cleaner	88 00
Sutherland, A. I., assistant	50 00
Schmelzer, Mary, housemaid	418 66
Steffen, Ida, attendant	100 50
Thwaites, R. C., secretary and superintendent, sal & exp.	3,656 78
Trainor, Albert, assistant	69 28
Weaks, M. C., M. S. S. chief	900 00
Welch, I. A., chief cataloguer	1,100 00
White, Theresa, extra help	81 00
Willett, Robert, elevator attendant	88 00
Zehnpfenig, Edna, cleaner	36 25
American Express Co., expressage	378 48
American Association of Museums, dues	3 00
American Book Co., books	40 35
Alford Bros., laundry	97 17
American Historical Association, books	3 00
A. L. A. Publishing Board, books	8 82
Abel, M. H., books	20 82
Adams, W. F., books	9 27
Appleton, Robert, Co., books	21 60
Abbott, William, books	26 10
Allaben, Frank, Genealogical Co., books	3 50
American Library Association, books	5 00
Atkins, T. A., books	3 00
Armstrong, W. C., books	4 25
American Prison Association, dues	1 50
Bartlett, J. G., books	6 00
Blanchfield, G. W. F., books	25 10
Batcheller, Edwin, books	16 05
Barry, J. L. & Co., supplies	65 00
Bullock, J. G. B., books	2 00
Burrows Bros., books	11 00
Bohrmt, John, repairs	5 35
Brown, C. H., books	11 75
Bartlett, N. J. & Co., books	5 00
Burke, L. C., services	12 40
Bodenbach, Cyril, services	8 00
Bagley, C. B., books	10 00
Bennett, Mrs. H. H., books	4 44
Bobbs-Merrill Co., books	1 50
Baxter, C. N., books	80 00
Boston Athenaeum, books	33 00
Brancel, H. M., articles for museum	3 35
Brown, L. W., services	12 00
Behrens, Charles, map	1 50
Bonnet, J. R., per diem and expenses	169 85
Bulthouse, Peter, books	295 25
Carswell & Co., Ltd., books	458 50
C. M. & St. P. Ry. Co., freight	64 28
C. & N. W. Ry. Co., freight	55 57
Clark, A. H. & Co., books	468 11
Collier, P. F. & Son, books	7 00
Capital City Paper Co., supplies	113 00
City of Madison, water rent	13 98
College Book Store, supplies	2 00
Cudahy Packing Co., supplies	48 00

General Fund Disbursements, 1912.

Conklin & Sons Co., supplies	52 40
Curtiss, F. W., books	5 00
Champlain Society, books	10 00
Cooley, C. F., supplies	3 20
Continental Manufacturing Co., supplies	8 75
City Treasurer, Madison, water rent	15 81
Cranefield, Marion, services	30 70
Carnegie Institute, Dept. Historical Research, copies ...	55 10
Cantwell Printing Co., atlas	15 00
Clemens, W. M., subscription	4 00
Colton, J. M., books	5 00
Congdon, J. W., books	24 40
Century Co., books	35 24
City Club of Chicago, books	2 00
Dawson's Book Shop, books	11 50
Dutton, E. P. & Co., books	64 00
Davis Bros., articles for museum and supplies	114 65
Doughty, A. G., books	25 00
Democrat Printing Co., printing	3,355 86
Dumke, W. O., articles for museum	10 50
Davis Bros., articles for museum	10 00
Denison Manufacturing Co., labels	4 15
Dick, A. B. Co., mimeograph	45 00
Eardley, W. A., books	5 20
Enos Co., repairs	2 70
Electrical Supply Co., supplies	29 30
Eckstein, Adolph, books	61 00
Egypt Exploration Fund, books	15 00
Essex Institute	5 00
Emery Record Preserving Co., restoring mms. and docu- ments	343 50
Elm Tree Press, books	3 40
Fairbanks, Morse & Co., supplies	5 04
Frederickson, A. D. & J. V., supplies	25 55
Foster, W. W., books	4 00
Frost, Mrs., J. C., books	10 00
Free Library Commission, books	6 20
Fitzgerald, F. F., books	3 00
French Battery Co., supplies	5 70
Goodspeed Historical Association, books	24 00
Gilbertson & Anderson, supplies and repairs	5 50
Goodspeed's Book Shop, books	52 25
Goodspeed, W. R., books	30 00
Goddard, G. S., books	5 00
Gaylord Bros., supplies	2 00
Gross, Phil., Hardware Co., supplies	8 62
Greene, E. B., lecture	7 07
Gimbel Bros., supplies	31 69
Genealogical Association, books	5 00
Gilhan, F. M., articles for museum	12 60
Goodpasture Book Co., books	12 00
Grueschow, M. J. & Son, picture	3 00
Gill, Alex. & Co., repairs	10 20
Hudson Book Co., books	162 84
Hunter, Paul, books	59 75
Hartranft, F. B., books	39 35

General Fund Disbursements, 1912.

Holand, H. R., books	10 00
Hunting, H. R. Co., books	2 00
Hensul, E. F., books	1 75
Hulbert, A. B., books	50 00
Holcomb, J. I. Mfg. Co., supplies	39 00
Hill, H. G., secretary, books	2 00
Hudson, M. F., books	5 00
Hamilton Mfg. Co., cases	52 50
Hart, John, books	22 00
Hook, C. S., books	64 00
Hay, T. A., books	5 00
Hurd, D. D., books	7 50
Hayner, M. C., supplies	43 20
Illinois Electrical Co., supplies	23 01
Jackson, H. N., books	62 75
James, U. P., books	10 50
Johnson Service Co., supplies	6 65
Journal of Geography, books	26 68
Johnston, Wm. G. & Co., supplies	14 10
Kinney, Andrew, drayage	17 40
Kruse, C. J., lettering	3 60
Lewis Historical Publishing Co., books	69 51
La Mere, Oliver, articles for museum	52 00
Library Bureau, supplies	139 55
Lorenz Model Co., supplies	106 50
Lawrence, J. S., books	2 50
Law, J. R., books	2 00
Loudermilk, W. H., books	200 00
Littlefield, G. E., books	159 53
Library of Congress, catalogue cards, copy, etc.	44 08
Larned, J. N., books	10 00
Malcker, Henry, books	8 40
Morrison, N. F., books	98 08
Meyer News Service Co., clippings	14 85
McClurg, A. C. & Co., books	186 98
McGowan-Cook Printing Co., books	5 00
McDonough, Joseph Co., books	2 50
Museum Book Store, books	45 05
Madison Postoffice, postage	438 51
Mississippi Valley Historical Society, books	5 00
Madison Gas & Electric Co., service and supplies	46 00
Martin, G. C., books	3 00
Mueller Co., supplies	1 75
Markens, Isaac, books	3 00
Mautz Bros., supplies	100 25
Moore, W. H., books	325 00
Mosley, J. E., files	3 00
Mueller Bros., supplies	17 11
Meegan, J. F., books	35 25
McGin, N. F., books	4 08
Morrison, N. F., books	37 12
Morton, O. F., books	2 75
Military Hist. Publishing Co., books	2 50
MacLean, J. P., books	3 00
Noblet, M. E., books	1 95
New York Store, supplies	11 33

General Fund Disbursements, 1912.

Nye, E. I., books	8 00
Newton, C. A., books	5 00
Naval History Society, dues	15 00
Old Corner Book Store, books	10 11
O'Leary, H. A., books	33 95
Olson, Berger, repairs	49 50
Owens, William, supplies	58 79
Oppel's Fancy Grocery, oil	1 75
Olson, Thomas, model	49 00
Otis Elevator Co., iron cable	15 52
Passavant, D. L., books	13 50
Pendleton, E. H., books	6 00
Phillips, W. A., articles for museum	50 00
Piper Bros., supplies	14 85
Price, E. J., books	2 13
Pawners Book Store, books	22 50
Photo Shop, photos	1 00
Ponti, John, services	78 10
Prince Society, books	15 00
Pryor, W. A., photos	2 25
Publishers Weekly, index	2 00
Pieh, J. F., gravel	2 00
Potter, C. H., books	1 03
Rundle, Spence Mfg. Co., supplies	3 85
Rave, John, articles for museum	5 00
Rosenbach, Co., books	18 75
Robinson, E. R., books	6 15
Roddy, T. R., supplies	15 00
Robertson, T. B., Soap Co., supplies	22 73
Review of Reviews, books	29 45
Stechert, G. E. & Co., books	948 08
Southern Book Exchange, books	11 50
Society for Americana, books	7 50
Safford Stamp Works, supplies	10 45
Seabrook, I. D., books	12 25
Stout, A. B., supplies	35 00
Southern Publishing Society, books	60 00
Southern Historical Society, books	3 00
Standard Oil Co., supplies	2 00
Sinnett, C. N., books	4 00
Sotheran, Henry & Co., books	424 01
Saumig, J. H. & Co., books	5 00
Stock & Cordts, supplies	10 50
Smith Premier Typewriter Co., supplies	349 00
Scopes, J. E. & Co., books	3 25
Shepard Book Co., books	15 16
Sherwood's Inc., books	3 00
Streissguth-Petran Engraving Co., cuts	50 86
Somerset County Historical Society, books	2 00
Societe ue Geographie, books	4 00
Sumner & Morris, supplies	14 89
Strange, J. G., books	8 40
Schwaab Stamp & Seal Co., supplies	1 83
Smith, C. C., supplies	36 30
Special Libraries Association, books	6 00
Tanner, G. C., books	4 00

General Fund Disbursements, 1912.

Torch Press, books	41 55
Thwaites, R. G., secretary, bills paid	16 65
Tice & Lynch, books	69 04
Tingley, R. M., books	5 00
Theby, E. R., articles for museum	14 25
Treat, C. M., books	2 50
Taylor, T. J., books	67 35
University of Wisconsin, maintenance	870 00
University Club, expense of E. B. Greene	2 30
Usher, E. B., books	1 00
U. S. Indian School, subscription	1 00
Van Hyning, T., articles for museum	9 32
Wells, Fargo & Co., expressage	239 95
Wolcott, E. A., books	2 50
Weeks, S. B., books	8 00
Wisconsin Telephone Co., messages	80
Ward's Natural Science Establishment, supplies	4 00
Western Union Telegraph Co., messages	2 24
Webster, H. H., books and photos	19 00
Whitney, L. R., articles for museum	106 25
Wilson, H. W. Co., books, etc.	40 80
Wegeline, Oscar, books	6 50
Wilder, F. J., books	4 00
Wolf, Kubly & Hirsig, supplies	1 95
White, Harold, services	2 00
Wisconsin Free Library Commission, books	76 05
Wisconsin Foundry & Machinery Co., supplies	15 00
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	\$41,243 21

New Wing, Chap. 574, Laws 1911.

Bradley, I. S., secretary	\$174 67
Kruell, George, services	129 68
Prestwich, L. J., services	50 00
American Contractor Publishing Co., advertising	9 60
Democrat Printing Co., supplies	9 15
Dietzgen, Eugene, Co., supplies	17 69
Improvement Bulletin, advertising	6 60
Keachie, Geo. R., contract	2,810 00
Milwaukee Free Press Publishing Co., advertising	4 70
Pease, C. F. Co., blue-prints	86 70
Sentinel Co., advertising	10 40
State Journal Printing Co., advertising	15 25
Thwaites, R. G., expenses	68 19
University of Wisconsin, architects time	384 38
Western Builder Publishing Co., advertising	3 80
Western Union Telegraph Co., messages	10 04
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	\$3,790 85

FREE LIBRARY COMMISSION.

Brahany, Margaret, assistant	\$625 00
Bitney, Elsie, assistant	410 00
Burns, Florence, stenographer	19 20
Barry, Thomas, draughtsman	128 25

General Fund Disbursements, 1912.

Buenzli, F. A., shipping clerk.....	261 00
Bennink, Lillian, stenographer.....	1 50
Carpenter, M. F., instructor, sal. and exp.....	1,056 38
Curtiss, L. M., stenographer.....	844 54
Corcoran, Mrs. William, caretaker.....	380 00
Carr, Agnes, stenographer.....	91 60
Dudgeon, M. S., librarian, sal. and exp.....	3,935 72
Daly, Anna, stenographer.....	70 00
Duffus, W. M., assistant.....	1,138 50
Frautschi, Bertha, stenographer.....	96 50
Ford, Stella, typewriter.....	2 00
Fuller, Willard, special services.....	54 00
Fuller, Willard, shipping clerk.....	126 60
Fleckenstein, Isabelle, stenographer.....	89 71
Gaffney, Mabel, assistant.....	161 60
Hazeltine, M. E., preceptor, sal. and exp.....	2,346 26
Hays, Florence C., assistant cataloguer.....	307 64
Hartman, Leone, assistant.....	15 85
Imhoff, O. M., cataloguer, sal. and exp.....	1,717 34
Johnson, Irene, stenographer.....	625 00
Jackson, Bettina, stenographer.....	40 74
Lyle, Blanche, assistant cataloguer.....	560 00
Lowrie, S. G., assistant.....	50 00
McCullough, E. F., instructor, sal. and exp.....	1,471 74
McCarthy, Charles, librarian.....	4,500 00
McCarthy, Margaret, caretaker.....	380 00
Mayers, A. L., executive clerk.....	1,500 00
Matson, Bertha, stenographer.....	740 00
Morgan, L. L., assistant, sal. and exp.....	496 50
McCarthy, Alice, stenographer.....	34 70
Nielson, William, messenger.....	360 00
Nickles, Lillian, assistant.....	258 30
Ohm, Howard F., assistant.....	108 50
Pengelly, Ruby, assistant.....	360 00
Perry, Arline, assistant.....	18 13
Richards, Clara, assistant cataloguer.....	855 00
Rimnsnider, Florence, assistant.....	540 00
Rasmussen, Clara, stenographer.....	720 00
Riley, Miles, draughtsman.....	1,230 00
Ryan, William, draughtsman.....	1,086 30
Ryan, Ella, assistant cataloguer.....	107 50
Rowe, Mollie, assistant.....	155 00
Stearns, L. E., chief, traveling libraries, sal. and exp.....	2,236 32
Strong, Marjorie, assistant cataloguer.....	40 00
Scott, Laura, chief clerk.....	524 97
Schlosser, Ormel, stenographer.....	48 40
Sinclair, J. F., assistant.....	784 70
Stetson, R. K., assistant.....	2 00
Turvill, H. F., instructor, sal. and exp.....	1,044 96
Terwilliger, Mrs. Laura.....	610 75
Van Buren, Maud, instructor, sal. and exp.....	1,339 52
Vintouse, Glenn, messenger.....	53 10
Watkins, Mary, assistant cataloguer.....	275 00
Ahern, M. E., lecture.....	14 00
American Express Co., expressage.....	29 70
Alford Bros., laundry.....	10 18
Addressograph Co., supplies.....	75

General Fund Disbursements, 1912.

A. L. A. Publishing Board, lists, etc.....	475 85
Baldwin, C. F., lecture.....	29 75
Beecher, B. S., services.....	4 10
Bryant, D. D., water.....	58 00
Bonnier, Albert, Publishing House, books.....	41 10
Boston Common, subscription.....	2 00
Boston Book Co., books.....	2 60
Blundell Bros., subscription.....	9 70
Bowker, R. R., subscription.....	4 00
Brown, M., pictures.....	1 00
Bascom, E. L., lectures.....	15 00
Collyer's Pharmacy, supplies and magazines.....	4 59
Chicago Tribune, subscription.....	9 75
Chicago Record-Herald, subscription.....	8 00
College Book Store, waste basket.....	65
Craftsman Publishing Co., subscription.....	2 25
Curtis & Cameron, Inc., supplies.....	3 50
Cook, L. E., expense.....	4 61
Democrat Printing Co., printing.....	1,514 76
Daily Cardinal, subscription.....	2 50
Elmendorf, Mrs. H. L., lecture.....	9 00
Electrical Supply Co., supplies.....	80 80
Evening Wisconsin, subscription.....	3 00
Eau Claire Book & Stationery Co., books.....	38 18
Eaton, A. T., lectures.....	63 00
Engelhardt & Kneller, cushion.....	11 00
Finch, W. L., lecture.....	8 50
Frederickson, A. D. & J. V., supplies.....	12 30
Free Press Co., subscription.....	5 00
Franklin Square Subscription Agency, subscriptions..	105 40
Gregory, C. S., lecture.....	3 50
Goodyear, E. D., books.....	2 50
Haertel, M. H., services.....	35 00
Hooker, G. E., lecture.....	13 00
Harden News Co., subscriptions.....	6 60
Houghton, W. S., subscriptions and books.....	96 67
Haswell Furniture Co., supplies.....	84 90
Minneapolis Journal, subscription.....	4 80
Kneeland, F. J., lecture.....	15 00
Kroncke, H. G., Hardware Co., supplies.....	8 49
Kornhauser, Alex. & Co.....	8 00
Legler, H. E., lecture.....	38 00
Library Bureau, cards.....	7 40
Lord, I. E., lecture.....	10 00
Longman, Green & Co., books.....	12 65
La Follette's Weekly, subscription and book.....	3 10
Lathrop, Margaret, lecture.....	5 00
Madison Postoffice, postage and box rent.....	866 60
McClurg, A. C. & Co., books.....	848 71
Meyer News Service Co., clippings.....	60 00
Madison Gas & Electric Co., service.....	81 11
Moseley, J. E., books.....	2,419 10
Multum in Parvo Binder Co., supplies.....	9 00
Mautz Bros., supplies.....	2 22
Municipal Engineering Co., subscription.....	4 00
Milwaukee Lithographing Co., letterheads.....	128 00
Milwaukee Wood Split-Pulley Co., supplies.....	78 00

General Fund Disbursements, 1912.

Madison Free Library, book.....	90
Municipal Journal & Engineering, subscription.....	3 00
Madison Tent & Awning Co., supplies.....	7 50
Milwaukee Leader, subscription.....	4 00
Menasha Wood Split-Pulley Co., boxes.....	104 00
Moffat-Yard & Co., books.....	2 91
Manual Arts Press, subscription.....	1 50
Manitowoc Public Library, book.....	1 05
Madison Free Library, joint maintenance.....	643 08
National Fire Protective Association, subscription.....	5 00
National Association of State Librarians, dues.....	5 00
National Land & Irrigation Journal, subscription.....	1 50
1913 Badger, advertising.....	9 50
National Municipal League, subscription.....	5 50
Oregonian, subscription.....	6 00
Oppel's Grocery, oil.....	90
Postal Telegraph-Cable Co., messages.....	63 47
Publishers Weekly, subscription.....	25 50
Piper Bros., supplies.....	6 53
Phillips, R. A., services.....	11 00
Rigney, S. J., services.....	10 00
Rathbone, J. A., lecture.....	18 00
Reber, L. E., Treas., dues.....	5 50
Roden, C. B., lecture.....	6 62
Remington Typewriter Co., supplies.....	49 50
Rowan, E. C., expense.....	6 57
Stechert, G. E. & Co., books.....	259 36
Streissguth-Petran Engraving Co., cuts.....	36 70
Smith-Premier Typewriter Co., supplies.....	25 00
Survey, subscription.....	6 00
System Co. of Chicago, books.....	18 00
Sinclair, J. F., books.....	18 37
Sumner & Morris.....	4 20
Stern Bros., cars, etc.....	11 25
Stanley, Russell & Co., books.....	4 59
Thorne-Thomsen, Mrs. Gudrun, lectures.....	200 50
Tyler, A. S., lecture.....	32 50
20th Century Magazine, subscription.....	2 00
Tablet & Ticket Co., supplies.....	15 85
Turner, H. K., pictures.....	35 00
Thiebaud, Gertrude, expense.....	13 62
University Co-operative Co., supplies.....	1 20
Utley, G. B., Secy., dues and publications.....	30 97
University of Wisconsin, refund of tuition fees to Li- brary School of University.....	2,064 49
Voter Co., subscription.....	1 12
Vocation Bureau, subscription.....	5 00
Wadsworth Stenographic Office, services.....	97 68
Wadsworth-Gilbert Stenographic Office, services.....	75 11
Wisconsin Telephone Co., messages and service.....	70 08
Western Union Telegraph Co., messages.....	24 09
Wells, Fargo & Co., expressage.....	9 20
Wyer, J. I., lecture.....	19 00
Walter, F. K., lecture.....	26 50
Wehrmann, Charles, supplies.....	10 75
Wilson, H. W., Co., books, etc.....	81 16

\$48,675 51

General Fund Disbursements, 1912.

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Bean, E. F., asst. geologist.....	\$205 62
Berglund, John, cook.....	120 86
Birge, E. A., director, sal. and exp.....	129 75
Brewer, B. C., chief clerk.....	615 70
Boorman, W. R., services and expenses.....	109 36
Brown, L. W., per diem and expenses.....	19 91
Conrey, Guy, soil expert, sal. and exp.....	1,853 60
Conrey, Hugh, services.....	7 50
Dunnewald, T. J., soil expert, sal. and exp.....	1,026 99
Dudgeon, Sidney, draftsman.....	32 50
Deming, R. E., services.....	8 40
Doughty, J. W., services and expenses.....	23 09
Duke, C. S., services and expenses.....	23 95
Davy, F. J., draftsman.....	21 00
Eggebrecht, O., draftsman.....	9 50
Forest, J. P., services.....	26 00
Graul, E. J., soil expert, sal. and exp.....	1,339 83
Grenfel, D. S., services.....	14 70
Gates, C. W., services.....	26 40
Geib, W. J., soil expert.....	600 00
Gillis, F. W., draftsman.....	64 35
Hotchkiss, W. O., geologist, sal. and exp.....	3,593 62
Hanchett, R. C., services and expenses.....	21 05
Hardie, A. B., services.....	71 70
Hay, E. D., draftsman.....	9 11
Hoffman, E. R., services.....	22 40
Juday, Chauncey, biologist.....	1,625 00
Juday, W. D., services.....	4 80
Kleist, A. F., services and expenses.....	14 98
Livingston, J. K., services.....	61 80
Labram, F. W., services.....	89 85
Link, Othmar, services.....	7 28
Lehner, Victor, services.....	4 00
Lorenz, E. H. J., services.....	5 00
Lytle, I. G., services.....	21 50
Musback, F. L., soil expert, sal. and exp.....	2,168 17
Moore, R. J., services.....	10 50
Meloche, C. C., services.....	40 75
Noer, O. J., assistant.....	40 00
O'Hora, Bernard, services and expenses.....	21 47
Schulte, H. A., chemist.....	276 00
Schoemann, L. R., assistant.....	606 60
Sanford, F. G., clerk.....	25 00
Smith, M. E., services.....	15 75
Senty, E. G., services and expenses.....	26 98
Schmidt, E. R., services and expenses.....	27 93
Steck, L. G., services.....	96 50
Schwada, J. P., services.....	91 00
Schneider, Herman, services.....	8 40
Thwaites, F. T., asst. geologist.....	70 00
Talbot, L. P., services.....	4 80
Thomas, C. W., draftsman.....	35 70
Thompson, C., assistant, sal. and exp.....	131 73
Terry, E. M., services.....	50 00

General Fund Disbursements, 1912.

Weidman, S., geologist, sal. and exp.....	2,833 62
Williams, F. E., asst. geologist.....	145 20
Williamson, R. C., stenographer.....	45 60
Wochas, Steven, services and expenses.....	21 73
Ward, O. G., services.....	44 80
American Express Co., expressage.....	245 59
Allis-Chalmers Co., cloth.....	17 85
Barneby, O. L., analysis.....	10 00
Barnes, V. G., expense.....	16 44
Bishop, J. & Co., Platinum Works, crucibles.....	207 32
Baker, J. F., Chemical Co., supplies.....	33 41
Bunker & Kessler, maps.....	300 00
Bien, Julius, Co., maps.....	340 00
Busch & Lomb Optical Co., supplies.....	1 63
C. M. & St. P. Ry. Co., freight.....	9 32
Capital City Paper Co., supplies.....	17 14
College Book Store, supplies.....	12 45
C. & N. W. Ry. Co., freight.....	20 70
Coll, D. W. & Falk, O. H., receivers, supplies.....	16 80
Dietzgen, Eugene, & Co., supplies.....	50 39
Democrat Printing Co., printing.....	1,573 11
Diemer, M. E., photos.....	12 00
Eckert Lithographing Co., cuts.....	110 00
Eimer & Amend, supplies.....	262 92
Florence Grocery & Meat Co., supplies.....	165 42
F F F Steam Laundry Co., laundry.....	4 70
Galvin, P. J., supplies.....	62 00
Gurley, W. & L. E., supplies.....	4 85
Gibson, William, board and lodging of men.....	77 44
Grimm's Book Bindery, cases.....	2 40
Gould, Wells & Blackburn Co., supplies.....	12 20
Greig, G. T., book case.....	12 00
Haukohl, R. G., expense.....	15 65
Hoer, A., & Co., maps.....	1,098 00
Haak, William, Jr., supplies.....	86 00
Haswell Furniture Co., furniture.....	60 70
Haines Photo Co., photos.....	8 75
Kny, Scheerer Co., supplies.....	23 25
Lorenz Model Co., supplies.....	31 00
Little, I. G., boat rental.....	6 00
Lipman Mfg. Co., pump.....	12 30
Montgomery Ward & Co., supplies.....	4 25
Madison Postoffice, postage.....	226 50
Madison Engraving Co., letterheads.....	27 05
Madison Tent & Awning Co., supplies.....	30 00
New York Store, supplies.....	5 60
Negrette & Zembra, supplies.....	20 46
National Distilling Co., supplies.....	28 81
Olin, F. E., supplies.....	93 54
Parsons Printing & Stationery Co., supplies.....	33 33
Post, L. M., supplies.....	17 20
Pritzlaff, John Hardware Co., supplies.....	2 48
Streissguth-Petran Engraving Co., cuts.....	442 37
Sargent, E. H. & Co., supplies.....	66 39
Sumner & Morris, supplies.....	8 63
Standard Separator Co., engine, etc.....	26 00
Tyrell, Joseph, supplies.....	72 60

General Fund Disbursements, 1912.

Tomlinson, W. H., rock.....	138 41
Tucker & Carter Rope Co., cord.....	15 09
University of Wisconsin, labor.....	24 81
University Co-Operative Co., supplies.....	10 87
Western Union Telegraph Co., messages.....	1 04
Wells, Fargo & Co., expressage.....	97 85
Whitson, A. R., expense.....	55 36
Wismer, A. W., supplies and livery.....	35 74
Warner, H. E., supplies.....	75 00
Whitbeck, R. H., expense.....	7 70
Wausau Fixture & Furniture Co., table.....	31 21
Zanesville Stoneware Co., supplies.....	30 00
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	\$25,237 35

GRAIN AND WAREHOUSE COMMISSION.

Crumpton, W. H., commissioner.....	\$100 00
Johnson, H. A., commissioner.....	100 00
Kernan, J. E., commissioner.....	100 00
	<hr/>
	\$300 00

STATE BOARD OF AGRICULTURE.

American Express Co., expressage.....	\$151 33
Wells, Fargo & Co., expressage.....	60 25
Madison Postoffice, postage and box rent.....	818 50
Western Union Telegraph Co., messages.....	21 15
Postal Telegraph-Cable Co., messages.....	96
Chicago, Milwaukee & Lake Superior Telegraph Co., messages.....	5 31
Wisconsin Telephone Co., messages.....	92 45
Democrat Printing Co., printing.....	2,787 21
Streissguth-Petran Engraving Co., cuts.....	49 50
Milwaukee Lithographing Co., cuts and letterheads.....	195 06
Treasurer State Board of Agriculture, chap. 392, laws 1909.....	4,388 37
Treasurer State Board of Agriculture, chap. 556, laws 1911.....	15,000 00
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	\$23,570 09

BOARD OF IMMIGRATION.

Packer, B. G., secretary, sal, and exp.	\$2,389 96
Berry, Rose, stenographer.....	900 00
American Express Co., expressage.....	407 67
Wells, Fargo & Co., expressage.....	80 48
Madison Postoffice, postage and box rent.....	130 00
Western Union Telegraph Co., messages.....	3 04
Postal Telegraph-Cable Co., messages.....	1 87
Wisconsin Telephone Co., messages.....	76 95
Democrat Printing Co., printing.....	1,008 02
Meyer News Service Co., clippings.....	43 15
Dvorak, H. A., supplies.....	5 25

General Fund Disbursements, 1912.

Daily Independent, advertising	25 00
Grimm's Book Bindery, supplies	4 00
Haswell Furniture Co., supplies	66 00
Hammersmith Engraving Co., half tones	90 75
Keeley, Neckermann & Kessenich Co., supplies	89 58
Moseley, J. E., supplies	18 82
Madison Engraving Co., cuts	102 45
Parsons Printing & Stationery Co., supplies	21 15
Roump-Fish, A. B., services	2 50
University Co-operative Assn., supplies	18 80
Democrat Printing Co., supplies and subscription	12 75
Berger, Carl, per diem and expenses	38 45
Hansen, H. P., per diem and expenses	169 81
Milwaukee Lithographing Co., letterheads	53 65
Griebenow, Fred, per diem and expenses	97 06
Nielson, E. C., photos	17 75
Wadsworth-Gilbert Stenographic Office, services	131 23
Ridgeway, F. A., photos	3 00
Arrowsmith, G. W., supplies	16 40
Angel & Cash, supplies	33 34
Burdick & Murray Co., supplies	23 40
Bethke, Edmund, services	10 00
Bryant, D. D., supplies	3 85
Bonzelet, J. P.	14 00
Engelhart, E., supplies	28 69
Essman, W. L., Supt. Public Property, supplies	4 25
Gallagher, John Co., supplies	16 00
Graber, L. F., services	5 90
Lorenz Model Co., supplies	46 00
Madison Tent & Awning Co., supplies	47 25
Webber Lumber Co., supplies	7 86
Milwaukee Bag Co., supplies	8 13
Nelson & Polk	9 50
State Printing Board, paper	449 49
Smith, J. T., supplies	10 00
Tyrrell, Jos., supplies	88 25
Vredenbergh, P., Lumber Co., lumber	8 36
Wallace's Farmer, subscription	1 00
Millar, A. V., services	2 00
Peterson, W. E., services	10 00
Kessberger, A. W., supplies	2 00
Illinois State Board of Agriculture, rental of space for exhibit	30 00
Michigan Farmer, subscription	1 00
C. & N. W. Ry. Co., freight	6 89
Treleven, H. E. & Co., photos	3 65
Burrowbridge, William, drayage	5 00
Burrowbridge, John, drayage	1 50
American Multograph Sales Co., supplies	16 50
Ayers, E., photos	14 00
Aschenbrenner, E. J. Co., photos	6 12
Rocky Mountain Husbandman Co., subscription	4 00
Schmidt, O. B., seed	10 20
Nebraska Farmer, subscription	1 00
Oklahoma Farm Journal, subscription	50

General Fund Disbursements, 1912.

Collins, P. V. Publishing Co., subscription	2 00
Capital City Paper Co., paper	2 04
Herald Printing Co., subscription	6 00
Hoard, W. D. & Sons Co., subscription	3 00
Orange Judd Co., subscription	1 00
Oppel, W. A., supplies	2 17
Progressive Farmer, subscription	1 00
Illinois Central Ry. Co., freight	5 12
Scarborough Co., map	2 50
Underwood Typewriter Co., supplies	1 00
Volquarts, C. H., photos	2 00
Wolf, Kubly & Hirsig, supplies	8 50
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	\$6,991 50

STATE PRINTING BOARD.

Post, G. S., secretary	\$291 43
Anderson, H. J., assistant secretary	291 43
Harrison, R. S., proof reader	1,417 86
Blied, J. H., proof reader	1,264 29
Gibbs, E. F., proof reader	1,255 71
Pott, A. W., proof reader	1,105 71
Frazier, J. H., proof reader	1,091 07
Nevins, E. V., proof reader	1,100 00
Billington, Kate, proof reader	200 00
Tretow, A. C., proof reader	677 32
Murray, Luella, proof reader	147 68
Wolfenson, L. B., proof reader	48 39
Nickerson, Pearl, copy holder	148 22
Owens, L. J., copy holder	3 57
Haines, B. L., copy holder	25 00
Nickerson, Lona, copy holder	332 54
Minch, Frances, copy holder	50 00
Harrison, Ethel, copy holder	444 28
Bailey, F. H., copy holder	57 91
Hughes, Bertha, copy holder	287 90
Usher, Florence, copy holder	161 29
Milwaukee Free Press, advertising	25 80
State Journal Printing Co., advertising	40 10
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	\$10,467 50

HIGHWAY COMMISSION.

Hazelwood, J. A., commissioner, expenses	\$322 05
Owen, J. S., commissioner, expenses	151 75
Van Doren, J. H., commissioner, expenses	199 69
Hotchkiss, W. O., commissioner ex officio, expenses....	196 68
Turneaure, F. E., commissioner ex officio, expenses....	21 35
Browne, E. E., per diem and exp., lectures	129 69
Brewer, B. C., chief clerk	280 68
Brewer, B. C., plans	60 00
Benedict, H. E., stenographer	210 00
Cullinan, Josephine, clerk	221 67
Donald, J. S., per diem and exp., lectures	741 61

General Fund Disbursements, 1912.

Dawson, William, chief clerk	525 00
Dickey, Glen, blue-print boy	120 00
Distelhorst, C. A. R., services	12 00
Ellefson, E. L., clerk	26 20
Evans, M. J., services	21 60
Griffiths, M. E., services	17 60
Greutzmacher, C. A., services	8 55
Gallagher, John, services	45 00
Greenwood, D. W., services	15 60
Hirst, A. R., plans	248 65
Hall, S. P., plans	113 60
Link, Frances, services	16 00
Larsen, H., services	14 40
Moe, O. R.	14 40
Peterson, B. I., stenographer	18 75
Petermann, H. A., services	7 20
Saxton, S. P., plans	12 36
Scoles, J. C., services	9 45
Simon, A. H., services	30 15
Torkelson, M. W., plans	247 98
Tennant, H. V., services	21 90
Weaver, Lyle, services	196 30

Engineers, Draughtsmen, Etc:

Blake, H. D.	292 68
Balsley, F. M.	548 19
Buetow, W. C.	2,185 30
Caldwell, W. G.	726 63
Donaghey, J. T.	1,328 73
Gross, C. P.	115 32
Gillespie, J. E.	467 84
Gates, C. W.	973 20
Heimbach, E. B.	42 00
Haley, H. J.	56 00
Hall, S. P.	1,290 73
Hirst, A. R.	3,114 10
Jerome, J. C.	100 00
Johnson, A. L.	61 40
Johnson, C. J.	176 49
Kringle, A. E.	269 39
Koenig, M. C.	276 84
Labram, F. W.	72 00
Luedke, A. L.	1,366 12
Mengel, F. F.	155 76
Parker, H. A.	1,083 20
Reynolds, T. M.	285 67
Reilly, T. W.	225 00
Steidman, Edw.	300 00
Schroeder, G. E.	213 50
Saxton, R. G.	1,127 01
Torkelson, M. W.	2,982 00
Tucker, F. G.	324 38
Warren, Ed.	37 13

American Express Co., expressage	7 61
College Book Store, supplies	31 70
Cusack, Thomas, Co., supplies	13 20

General Fund Disbursements, 1912.

Clement Williams Furniture Co., supplies	8 00
Dietzgen, Eugene, Co., supplies	24 00
Democrat Printing Co., printing.....	587 92
Johnson, A. N. expert, expense.....	20 20
Madison Postoffice, box rent.....	4 50
Madison Tent & Awning Co., supplies.....	51 00
Milwaukee Lithographing Co., cuts, letterheads and env.	187 64
Meyer News Service Co., clippings	45 00
Nimocks, F. A., lecture, expense.....	34 49
Parsons Printing & Stationery Co., supplies	47 75
Prother & McGinnis, auto hire.....	29 60
Postal Telegraph-Cable Co., messages	5 83
State Printing Board, paper	112 82
Wisconsin Telephone Co., messages.....	49 96
Western Union Telegraph Co., messages.....	22 46
Wells, Fargo & Co., expressage	19 65
	\$25,778 70

BOARD OF CONTROL

Woodward, Daniel, member, sal. and exp.	\$1,435 23
Smith, R. E., member, sal. and exp.	3,715 00
Frisby, A. J., member, sal. and exp.....	2,585 46
Graebner, W. H., member, sal. and exp.....	3,371 36
Lindley, P. H., member, sal. and exp.	3,628 69
Lewis, J. P., member, sal and exp.....	1,692 16
Williams, K. R., member, sal. and exp.	693 08
Tappins, M. J., secretary, sal. and exp.....	2,509 00
Lerdall, H. T., chief clerk	1,500 00
Johnson, C. M., 1st assistant chief clerk.....	1,100 00
Hadley, L. L., 2nd assistant chief clerk, sal and exp. ..	905 00
Barnard, J. E., clerk	1,192 48
Walter, M. L., stenographer.....	203 23
Cobban, L. M., stenographer and clerk.....	234 68
Tappins, J. G., clerk	65 23
Breitenbach, A. E., stenographer.....	675 00
Howard, M. V., stenographer and clerk	667 74
Howard, M. V., expert services.....	31 00
Miles, Alice, clerk	21 86
Jostad, Mrs. B. M., clerk.....	21 86
Seibel, J. M., field officer, sal. and exp.....	2,510 87
Cowie, A. J., field officer, sal. and exp.	282 52
Gruenhagen, A. F., field officer, sal. and exp.	2,931 93
Jostad, B. M., field officer, sal. and exp.	3,137 09
Ring, L. B., field officer, sal. and exp.	331 21
Lee, Oscar, field officer, sal. and exp.	2,274 00
Beach, F. E., parole officer, sal. and exp.....	2,226 44
Norgord, C. P. expenses.....	16 77
Democrat Printing Co., printing.....	1,340 67
American Express Co., expressage	17 71
Wells, Fargo & Co., expressage.....	13 56
Madison Postoffice, postage and box rent	1,058 00
Western Union Telegraph Co., messages.....	254 75
Postal Telegraph-Cable Co., messages.....	82 90
Wisconsin Telephone Co., messages.....	724 90

General Fund Disbursements, 1912.

American Contractor, subscription	5 00
Schroeder, G. H., services	5 25
Park, E. S., services	12 50
Davis, G. J., services	31 10
Weiger, A. J., subscription.....	6 00
Becker, W. F., examinations.....	27 60
Democrat Printing Co., subscription.....	6 25
Meyer News Service Co., clippings.....	84 00
Verhulst, P. J., subscription.....	4 50
Gessner, F. C., examinations.....	16 00
Milwaukee Lithographing Co., letterheads	90 39
Lochemes, W. T., examinations.....	5 00
National Conference of Charities and Correction, pro- ceedings 1911.....	150 00
Wegge, W. F., examinations.....	33 20
Gill, J. F., examinations.....	4 20
Falbe, John, expense transportation of patient	61 19
Stanford, D. W., expense transportation of patient.....	5 46
Jamison, C. L., salary, chap. 512, laws 1909.....	112 50
Cerf, M., sal. and exp., chap. 512, laws 1909.....	368 85
Mozingo, F. P., salary, chap. 512, laws 1909.....	525 00
Gordon, O. M., salary, chap. 512, laws 1909.....	19 32
Burlingame M., salary, chap. 512, laws 1909.....	44 16
White, G. G., salary, chap. 512, laws 1909.....	229 84
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	\$45,298 69

STATE BOARD OF PUBLIC AFFAIRS.

Chap. 583, Laws 1911.

American Express Co., expressage.....	\$18 45
Ashmun, C. S., accountant.....	172 32
Brittain, H. L., exp.....	184 13
Cerf, M., exp.....	5 90
Campbell, R. A., secretary.....	1,500 01
Cella, M. B., stenographer.....	60 00
Conniff, Margaret, copyist.....	57 62
Curtin, Anna, stenographer.....	120 00
Devine, W. A., postmaster, postage and box rent.....	155 25
Duffus, W. M., exp.....	63 86
Dunn, E. R., stenographer.....	295 00
Democrat Printing Co., printing.....	61 65
Elwell, Fay, expert accountant.....	200 00
Frazer, G. E., expert accountant.....	475 90
Glyer, G. A., exp.....	92 78
Gray, P. F., expert accountant.....	28 21
Gratz, Mabel, copyist.....	37 30
Humphrey, John, exp.....	37 83
Hanchett, W. H., exp.....	34 10
Hatch, R. L., expert accountant.....	733 65
Hankey, I. A., stenographer.....	189 33
Horan, Emmett, compiler.....	50 00
Jamison, C. L., stenographer.....	149 80
Jefferson, L. P., assistant.....	393 06
Johnson, A. O., statistician.....	140 85
Knorr, L. E., statistician.....	127 51

General Fund Disbursements, 1912.

Lindholm, S. G., exp.....	99 97
Lowrie, S. G., expert	1,290 00
Lamb, F. S., statistician.....	11 04
McCarthy, Charles, exp.....	13 68
Melville, A. H., exp.....	14 91
Meyers, E. A., compiler.....	100 00
Mozingo, F. P., expert accountant.....	234 94
McKee, Miss, stenographer.....	82 00
Nye, R. J., exp.....	100 00
Postal Telegraph-Cable Co., telegrams.....	1 32
Printing Board, paper.....	3 25
Rastall, B. M., director.....	3,106 33
Rightor, C. E., expert accountant.....	100 00
Sinclair, J. F., exp.....	69 39
Sanborn, A. W., exp.....	74 60
Sprague, G. L., efficiency expert.....	639 83
Stevenson, J. A., exp.....	14 67
Staley, F. S., expert accountant.....	798 31
Sneeberger, W. A., stenographer.....	52 50
Stason, E. B., making charts.....	9 00
Tanner, J. B., expert accountant.....	428 74
Trainor, Frankie, stenographer.....	135 08
Treleven, J. E., expert accountant.....	393 01
Wisconsin Telephone Co., messages.....	17 80
Western Union Telegraph Co., telegrams.....	28 77
Wells, Fargo & Co., expressage.....	3 90
White, G. G., expert accountant.....	135 00
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	\$13,342 55

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$216,776 29
Northern Hospital for Insane.....	189,301 52
School for Deaf.....	77,668 84
School for Blind.....	43,993 10
School for Boys.....	111,529 44
State Prison	198,727 06
State Public School.....	74,302 31
Home for Feeble-Minded.....	183,029 19
State Reformatory	87,748 00
Tuberculosis Sanatorium.....	113,768 15
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	\$1,296,843 90

WISCONSIN WORKSHOP FOR THE BLIND.

Adler Realty Co., rent.....	\$1,500 00
Brown, Joseph, photographs.....	37 70
Democrat Printing Co., printing.....	22 23
Eimermann, A. J., safe.....	65 00
Kustermann, Oscar, salary and disb.....	1,960 59
Kojis, John, salary.....	616 00
Krantz, Richard, salary.....	338 00
Patz, Peter, salary.....	258 00
Pretschold, Ernst, awning.....	21 00
Printing Board, paper.....	2 06

General Fund Disbursements, 1912.

Schroeder, William, salary.....	864 75
Wiese, Henry, supplies.....	39 00
Zanna, Michael, salary.....	616 00
	\$6,340 33

CARE OF CRIPPLED AND DEFORMED CHILDREN.

Chap. 585, Laws 1911.

Orthopedic Appliance Co., appliances.....	\$226 83
Hillier, R. J., expenses.....	15 42
	\$242 25

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS.

Chap. 289, Laws 1911.

Allan, M. S., garden seed.....	\$12 35
American Laundry, Machinery Co., mangle, etc.....	284 59
Berry, M. J., cane, supplies, etc.....	132 08
Boston Store, paint, etc.....	177 75
Currie Brothers, harrow, etc.....	15 87
Carroll, G. A., mattresses, etc.....	624 43
Coughlin, E. L., supplies.....	13 72
Derse, W. H., supplies.....	29 61
Downey Heating & Supply Co.....	34 89
Dallwig, W. E., bulbs.....	2 00
Ellis & Coogan, carpenter work.....	1,270 99
Evers, L. F., painting, etc.....	324 75
Espenhain Dry Goods Co., mattresses, etc.....	21 15
Friend, L. R., plumbing.....	297 29
Gross, Phillip, Hardware Co., supplies.....	127 38
Gimbel Brothers, chair.....	2 25
Goodyear Rubber Co., hose, etc.....	15 85
Heimann, M. & Co., millinery.....	2 50
Habhegger, Theodore, repairs, etc.....	15 50
Hennecke, C. Co., padlock.....	2 50
Hawkeye Compound Co., boiler compound.....	91 23
Hoye, T. E., Heating Co., radiators.....	70 00
James, Peter, salary.....	420 00
Johns-Manville, H. W. Co., repairs.....	10 08
Kelly, D. F., horseshoeing.....	49 75
Kowalsky, Hardware Co., water cooler, etc.....	35 73
Kaine, A. J., parole officer.....	265 12
Langworthy, William, salary.....	175 00
Ladwig-Schlueter Co., extracts.....	3 50
Land, Adam, salary.....	232 17
Manthy-Sieker Co., repairs.....	292 54
Meyer, L. A., Co., repairs.....	7 35
Milwaukee Gas Light Co., repairs.....	3 20
Nutting, H. K., salary.....	540 00
Niss, C. & Sons, bed springs.....	62 75
Niedecken, H. Co., composition books.....	2 94
Patek Brothers, paint, etc.....	76 86
Packard, O. L., Machinery Co., repairs.....	2 09

General Fund Disbursements, 1912.

Runnerine Wall Paper Cleaning Co., painting, etc.....	296 15
Schuster, E. & Co., paint, etc.....	29 55
Sorg, Edward, salary.....	7 00
Schupinsky, August, repairs.....	41 78
Standard Paper Co., paper.....	3 39
Tapping & Riedeberg, insurance.....	90 00
Thiele, Henry, Co., supplies.....	67 88
Welke, E. Co., plants.....	2 95
Warner, Nellie, mattress, etc.....	7 44
Winter, William, mason work, etc.....	59 70
Webb, Genevieve, salary.....	420 00
Warner, Nellie, salary.....	397 30
Zuege, Fred, hay, etc.....	224 50
	\$7,395 40

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:			
Brown	\$7,700 14	Jackson	165 44
Calumet	116 20	Juneau	508 49
Door	1,032 78	Marquette	569 92
Forest	74 56	Portage	646 09
Iron	349 66	State-at-Large	2,193 15
Kewaunee	724 27		\$8,546 44
Langlade	40 90		
Marinette	134 56	Dane County Asylum:	
Oconto	1,594 15	Dane	\$10,210 29
Shawano	39 42	Crawford	279 83
Taylor	7 11	Juneau	158 94
	\$11,813 75	La Crosse	161 44
		Milwaukee	273 83
		Washburn	156 44
		State-at-Large	652 76
			\$11,893 53
Chippewa County Asylum:			
Chippewa	\$4,806 43	Dodge County Asylum:	
Ashland	1,029 08	Dane	\$8,076 21
Bayfield	1,444 38	Adams	174 19
Barron	2,472 70	Fond du Lac	92 78
Burnett	348 21	Green	173 44
Clark	787 14	Green Lake	32 58
Jackson	193 49	Iron	184 34
La Crosse.....	129 08	Langlade	679 55
Pepin	729 00	Lincoln	668 14
Polk	334 90	Oneida	143 75
Price	1,520 13	Portage	343 22
Rusk	2,306 00	Price	109 18
Sawyer	161 74	Shawano	332 82
Taylor	1,005 08	Taylor	163 75
Washburn	508 48	Vilas	125 64
Wood	157 67	Waupaca	61 44
State-at-Large	881 83	Waushara	150 00
	\$18,815 34	Wood	162 35
		State-at-Large	355 80
			\$12,029 18
Columbia County Asylum:			
Columbia	\$4,238 71		
Adams	168 72		
Green Lake	55 92		

General Fund Disbursements, 1912.

Douglas County Asylum:		Rusk	351 74
Douglas	\$5,938 00	Taylor	2,117 76
Ashland	3,313 51	Wood	284 10
Adams	106 10	State-at-Large	2,652 43
Barron	1,351 98		
Bayfield	2,063 17		\$22,084 55
Burnett	622 74	Fond du Lac County Asylum:	
Buffalo	480 59	Fond du Lac	\$6,453 64
Iron	288 46	Brown	182 42
Pierce	199 82	Calumet	182 42
Price	188 52	Door	364 86
Polk	370 89	Green Lake	1,658 93
Sawyer	167 02	Langlade	182 42
Vilas	96 23	Lincoln	182 42
Washburn	569 27	Marquette	791 86
State-at-Large	1,772 31	Oconto	182 42
	\$17,528 61	Oneida	364 86
	)	Ozaukee	182 42
Dunn County Asylum:		Portage	885 58
Dunn	\$4,587 86	Shawano	182 42
Ashland	504 23	Vilas	182 42
Barron	2,382 89	Waushara	579 14
Bayfield	343 31	Winnebago	335 63
Buffalo	172 07	Wood	529 28
Burnett	214 06	State-at-Large	2,006 72
Clark	341 56		
Oneida	64 28		\$15,429 86
Pepin	992 25	Grant County Asylum:	
Pierce	1,175 80	Grant	\$7,336 16
Polk	587 94	Crawford	1,582 32
Price	339 46	La Fayette	180 82
St. Croix	169 42	State-at-Large	1,092 10
Taylor	847 94		
Washburn	341 01		\$10,191 40
Wood	166 62	Green County Asylum:	
State-at-Large	1,018 92	Green	\$4,290 00
	\$14,249 62	Buffalo	171 47
	)	Jackson	327 16
Eau Claire County Asylum:		Juneau	1,881 67
Eau Claire	\$5,146 50	La Fayette	2,744 61
Ashland	793 29	Pierce	170 77
Barron	1,122 22	Polk	346 76
Bayfield	2,585 67	Rock	181 17
Buffalo	779 62	State-at-Large	514 50
Clark	1,264 63		
Iron	508 28		\$10,628 11
Jackson	1,493 44	Iowa County Asylum:	
Juneau	125 54	Iowa	\$4,033 71
Lincoln	464 34	Adams	169 54
Marquette	335 56	Ashland	169 12
Monroe	119 19	Buffalo	334 27
Pepin	435 00	Burnett	164 52
Pierce	23 30	Crawford	345 46
Polk	336 16	Douglas	166 77
Price	1,145 78		

General Fund Disbursements, 1912.

Iron	168 17	Marathon County Asylum:	
Jackson	664 22	Marathon	\$6,761 79
La Fayette	2,865 82	Ashland	164 42
Pierce	510 43	Brown	41 78
Polk	719 47	Buffalo	163 07
Price	168 27	Clark	1,523 01
Trempealeau	246 82	Florence	170 82
Washburn	164 07	Iron	686 22
State-at-Large	3,223 85	Jackson	505 03
		Juneau	340 67
	\$14,114 51	Langlade	1,008 99
Jefferson County Asylum:		Lincoln	2,479 37
Jefferson	\$8,548 57	Marquette	167 92
Ashland	176 02	Oconto	1,018 68
Burnett	176 42	Oneida	771 38
Dodge	165 42	Portage	2,665 94
Green Lake	127 54	Sawyer	172 38
Juneau	175 12	Shawano	1,260 10
Lincoln	175 62	Vilas	168 87
Monroe	15 92	Waushara	333 26
Shawano	248 48	Wood	2,903 96
Taylor	175 42		\$23,307 66
Walworth	144 00	Marinette County Asylum:	
Waushara	347 18	Marinette	\$4,711 52
Winnebago	89 66	Ashland	362 60
State-at-Large	2,574 97	Bayfield	167 97
	\$13,140 34	Brown	164 75
La Crosse County Asylum:		Calumet	168 12
La Crosse	\$9,411 64	Clark	492 81
Adams	61 26	Door	998 72
Bayfield	171 37	Dunn	173 04
Buffalo	667 07	Florence	501 47
Pierce	293 06	Forest	507 71
State-at-Large	514 86	Iron	1,035 36
	\$11,119 26	Jackson	493 22
Manitowoc County Asylum:		Kewaunee	167 64
Manitowoc	\$7,702 08	Langlade	658 12
Calumet	709 45	Lincoln	500 48
Clark	33 87	Oconto	4,849 17
Door	1,568 65	Oneida	555 38
Kewaunee	1,667 29	Portage	653 87
Langlade	341 36	Price	289 49
Oconto	244 59	Shawano	1,190 68
Ozaukee	2,398 27	Vilas	880 24
Portage	341 01	Waushara	166 19
Shawano	485 46	Wood	323 85
Vilas	208 47	State-at-Large	2,144 50
State-at-Large	6,049 30		\$22,156 90
	\$21,749 80	Milwaukee County Asylum:	
		Milwaukee	\$21,773 23

General Fund Disbursements, 1912.

Monroe County Asylum:		Racine	103 93
Monroe	\$4,992 21	Sauk	173 17
Adams	167 07	Waushara	689 37
Juneau	489 56	Wood	275 35
State-at-Large	167 59	State-at-Large	6,072 33
	<hr/>		<hr/>
	\$5,816 43		\$16,361 06
Outagamie County Asylum:		Rock County Asylum:	
Outagamie	\$7,042 29	Rock	\$9,210 01
Bayfield	342 91	Brown	85 14
Brown	51 50	Marquette	699 42
Calumet	540 03	Washburn	177 82
Door	611 89	State-at-Large	691 52
Forest	60 42		<hr/>
Kewaunee	1,389 94		\$10,863 91
Langlade	340 66	St. Croix County Asylum:	
Lincoln	540 23	St. Croix	\$5,143 71
Marinette	82 70	Barron	1,690 37
Oconto	573 41	Bayfield	981 63
Oneida	67 95	Buffalo	326 21
Pierce	171 12	Burnett	818 29
Portage	461 74	Marquette	170 32
Rusk	328 26	Pierce	2,722 94
Shawano	1,046 23	Polk	3,006 85
Waupaca	21 20	Portage	488 18
State-at-Large	350 06	Sawyer	165 27
	<hr/>	Waushara	69 42
	\$14,022 54	State-at-Large	1,359 58
			<hr/>
			\$16,942 77
Racine County Asylum:		Sauk County Asylum:	
Racine	\$8,271 42	Sauk	\$5,475 86
Clark	187 72	Juneau	2,183 64
Dane	158 67	Monroe	78 21
Dodge	14 58	Pierce	521 21
Kenosha	7,379 45	Washburn	175 62
Kewaunee	162 67	State-at-Large	531 72
Lincoln	112 28		<hr/>
Marinette	175 72		\$8,966 26
Rock	140 75	Sheboygan County Asylum:	
State-at-Large	1,144 07	Sheboygan	\$10,799 57
	<hr/>	Calumet	914 00
	\$17,747 33	Door	168 92
		Fond du Lac	168 92
Richland County Asylum:		Green Lake	553 36
Richland	\$2,955 64	Iron	168 92
Adams	169 32	Langlade	415 14
Buffalo	169 32	Milwaukee	168 92
Crawford	3,305 55	Oconto	79 58
Green Lake	118 47	Ozaukee	15 86
Iowa	9 20	Pierce	168 92
Jackson	188 95	Portage	446 14
Juneau	1,031 20	Shawano	723 36
La Fayette	175 37		
Marquette	405 01		
Monroe	180 67		
Pierce	338 21		

General Fund Disbursements, 1912.

Taylor	168 92	Portage	348 41
Waushara	337 86	Shawano	331 76
Wood	337 86	Waushara	338 41
State-at-Large	2,220 64	State-at-Large	2,409 65
	<hr/>		<hr/>
	\$17,856 89		\$13,480 21
Trempealeau County Asylum:		Waukesha County Asylum:	
Trempealeau	\$5,781 64	Waukesha	\$6,469 93
Buffalo	1,664 34	Adams	181 58
Clark	1,206 20	Calumet	1,289 80
Jackson	1,576 20	Clark	152 57
Pepin	451 23	Dodge	173 17
Portage	2,747 08	Green Lake	200 68
Wood	716 68	Iowa	21 50
State-at-Large	482 15	Jackson	331 38
	<hr/>	Jefferson	156 42
	\$14,625 52	Juneau	277 29
Vernon County Asylum:		Kewaunee	175 56
Vernon	\$5,215 07	Langlade	176 87
Adams	338 86	Milwaukee	1,776 72
Barron	508 29	Oneida	176 17
Buffalo	169 42	Outagamie	30 25
Burnett	338 86	Ozaukee	176 87
Clark	389 46	Portage	556 58
Crawford	1,016 58	Shawano	254 77
Dane	127 86	Waupaca	140 60
Jackson	847 14	Waushara	345 76
Juneau	1,016 58	Wood	333 24
Pepin	508 28	State-at-Large	5,245 84
Polk	338 86		<hr/>
Wood	338 86		\$18,648 55
State-at-Large	2,435 48	Waupaca County Asylum:	
	<hr/>	Waupaca	\$5,557 29
	\$13,589 60	Bayfield	170 38
Walworth County Asylum:		Forest	169 18
Walworth	\$4,368 00	Iron	168 32
Barron	175 18	Kewaunee	338 05
Buffalo	176 03	Langlade	674 54
Door	167 09	Lincoln	680 27
La Fayette	163 35	Oconto	1,345 33
Marquette	81 38	Oneida	156 28
Waushara	178 75	Portage	3,121 27
State-at-Large	5,035 23	Price	759 42
	<hr/>	Shawano	334 13
	\$10,345 01	Taylor	285 33
Washington County Asylum:		Waushara	212 13
Washington	\$4,431 00	Wood	1,357 32
Calumet	342 26	State-at-Large	1,470 25
Forest	171 54		<hr/>
Lincoln	340 11		\$16,799 49
Milwaukee	329 35	Winnebago County Asylum:	
Oneida	345 11	Winnebago	\$11,800 07
Ozaukee	4,092 61	Ashland	238 04
		Bayfield	682 42

General Fund Disbursements, 1912.

Dodge	166 52	Portage	16 86
Florence	329 56	Shawano	1,162 80
Green Lake	739 27	Taylor	324 66
Iron	162 67	Waushara	757 67
Kewaunee	169 67	Wood	172 42
Langlade	165 17	State-at-Large	844 89
Lincoln	658 57		
Marquette	162 62		
Oneida	170 67		
Outagamie	70 72		
			<u>\$18,795 27</u>
		Total for chronic insane	\$495,432 93

MAINTAINING ACUTE, CHRONIC AND CRIMINAL INSANE.

Milwaukee County Asylum.....	70,462 99
Democrat Printing Co., report,	66 93
	<u>\$70,529 92</u>

SCHOOLS FOR THE DEAF, CHAPTER 537, LAWS 1909.

Antigo	\$2,704 17	Milwaukee	17,977 51
Appleton	933 61	New London	1,392 50
Ashland	2,975 55	Oshkosh	1,950 26
Black River Falls... ..	2,629 17	Platteville	1,724 94
Bloomington	1,037 77	Rice Lake	1,341 24
Eau Claire	6,407 45	Racine	1,273 62
Fond du Lac	1,710 44	Sheboygan	1,246 25
Green Bay	3,922 00	Stevens Point	2,397 22
La Crosse	995 08	Superior	1,052 49
Madison	2,066 37	Wausau	1,395 82
Marinette	1,608 05		
			<u>\$58,741 51</u>

SCHOOL FOR THE BLIND.

Chapter 199, Laws 1909.

Antigo	\$440 00
Milwaukee	7,893 32
Racine	1,330 00
	<u>\$9,663 32</u>

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC ECONOMY.

Chapter 313, Laws 1909.

Dunn	\$4,000 00
LaCrosse	4,000 00
Marinette	4,000 00
Marathon	4,000 00
Winnebago	4,000 00
	<u>\$20,000 00</u>

General Fund Disbursements, 1912.

AID TO RURAL SCHOOLS.

Chapter 553, Laws 1907.

Town Rutland	\$75 00
Town Rock Elm.....	75 00
Town Hazel Green.....	75 00
Town Union	75 00
Town Tilden	75 00
	<hr/>
	\$375 00

SECURING TAX STATEMENTS.

Thurston, H. K., city Tomah, Monroe Co.	\$5 41
Thurston, H. K., Town Grant, Monroe Co.	6 75
	<hr/>
	\$12 16

COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF
LEGISLATION IN THE UNITED STATES.

Chapter 462, Laws 1911.

McCarthy, Charles, expenses	\$160 75
Smith, W. G., appropriation to National Committee on Uniform Legislation	100 00
	<hr/>
	\$260 75

STATE PARK BOARD.

Chapter 327, Laws 1909 and Chapter 454, Laws 1911.

Kirk, S. E., land	\$10,973 79
Vilas, W. F. (estate), option.....	397 11
Dyke, N. B., land.....	10,000 00
Odden, N. E. N., land	299 00
Central Wisconsin Trust Co., Hopkins property.....	5,000 00
Anderson, A. O., land	155 55
Nelson, Lizzie, land.....	51 85
Anderson, Martin, land.....	51 85
Anderson, Manda, land	51 85
Olson, A. M., land	466 67
Olson, Martinus, land	155 56
Olson, H. B., land	155 55
Olson, Ole, land	155 56
Olsen, Anton, land	155 56
Claude, E. W., and Louise, land	10,000 00
Roick, Bertha, land.....	702 79
Roick, Robert, land	702 79
Roick, Ida, land.....	702 79
Holand, H. R., land.....	14,599 21
Jacobs, Riley, land	1,000 00
Glenn, Edwin, land	500 00
Kamm, Ludwig, land	4,000 00

General Fund Disbursements, 1912.

Glenn, Robert, land.....	658 93
Central Wisconsin Trust Co., payment on mortgage....	10,000 00
Central Wisconsin Trust Co., interest.....	656 59
Door County Democrat, placards.....	4 25
Olson, H. B., services	600 00
Olin & Butler, expenses and disbursements	142 56
Vorous, Levi, abstract.....	2 50
Irish, L. B., treasurer, taxes	160 60
Hudson, S. Z., register of deeds, recording	23 40
Meyer, Leonard, sheriff fees	11 20
Wright, J. W., services	36 77
Machin, E. S., services	5 00
	\$72,579 28

WISCONSIN PERRY'S VICTORY CENTENNIAL COMMISSION.

Chapter 467, Laws 1911.

Whitehead, J. M., expenses	\$245 00
Symonds, F. M., expenses.....	225 45
Baer, J. M., expenses.....	57 33
Randolph, S. W., expenses	110 03
Bohmrich, L. G., expenses	106 35
Sanborn, A. W., expenses	77 70
Berry, C. B., expenses	120 30
Bell, J. McC., salary, expenses and disbursements.....	1,307 38
Blanke, M. E., design	40 50
West, H. H., Co., supplies.....	7 25
Kreul, W. C., Co., supplies	92 15
Werner, F. & Sons, supplies	8 75
Schwaab Stamp & Seal Co., supplies	10 40
Streissguth-Petran Engraving Co., cuts	3 00
	\$2,411 59

TAX TITLE AND OTHER LAND PURCHASED.

Chapter 137, Laws 1909.

Yawkey Bissell Lumber Co., land	\$8,691 60
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. ANDERSONVILLE MONUMENT COMMISSION.

Chapter 269, Laws 1909.

Democrat Printing Co., report	\$486 19
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VICKSBURG NATIONAL MILITARY PARK COMMISSION.

Chapter 541, Laws 1907.

Harwood, Thomas, expenses	\$57 00
Weissert, A. G. expenses.....	72 18

General Fund Disbursements, 1912.

Essmann, W. L., dedication expenses	1,979 19
Burnham, O. J., expenses.....	6 97
Harrison Granite Co., bal. on contract and architect's fees	2,913 10
	<hr/>
	\$5,028 44

GOVERNOR'S CONTINGENT FUND.

Chapter 520, Laws 1911.

Pinkerton's National Detective Agency	\$757 60
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CONFERENCE OF GOVERNORS.

Chapter 565, Laws 1911.

The Governors' Conference.....	\$500 00
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WISCONSIN ARCHAEOLOGICAL SOCIETY.

Streissguth-Petran Engraving Co., cuts	\$74 38
Democrat Printing Co., printing.....	206 18
Brown, C. E., expenses	27 79
Skavlem, H. L., expenses	28 64
	<hr/>
	\$336 99

WATERWAYS COMMISSION.

Democrat Printing Co., printing	\$31 48
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LIVE STOCK BREEDERS' ASSOCIATION.

Chapter 525, Laws 1911.

Schwaab Stamp & Seal Co., buttons	\$30 00
Democrat Printing Co., printing.....	78 71
Cantwell Printing Co., index-cards	11 50
Gallagher, John, Co., rent of tent, etc.	48 00
Markey, W. E., per diem and expenses.....	8 78
Bell, J. McC., services	18 70
Gesler, F. B., stationery.....	10 50
Dinsmore, Wayne, expenses.....	4 55
Devine, W. A., postmaster, postage	199 07
Hassman, H., freight and drayage	1 18
Western Union Telegraph Co., telegrams.....	3 40
American Express Co., expressage.....	31 10
Harris, J. J. & Co., insurance.....	146 25
Printing Board, paper.....	88
Oosterhuis, A. C., expenses	21 73
Humphrey, G. C., expenses and disbursements	257 42
Tormey, J. L., expenses.....	33 72
Alexander, A. S., expenses	25 39

General Fund Disbursements, 1912.

McKerrow, George	35 61
Matson, Andrew, sign	9 00
Arms Palace Horse Car Co., rental.....	60 00
Fuller, J. G., expenses	4 81
University of Wisconsin, feed, etc.	47 22
Fish, A. B. R., services.....	22 25
Beaty, J. Y., gummed letters	90
Parsons Printing & Stationery Co., stationery.....	17 70
Wells, Fargo & Co., expressage.....	9 89
Dohm, Linda, services.....	13 06
Fuller, G. M.,	1 60
Pitman, J. M.,	29 18
Rowlands, R. W., services and expenses.....	397 46
State Board of Agriculture, printing	12 05
Postal Telegraph-Cable Co., messages	1 10
Tablet & Ticket Co., supplies	18 31
Wisconsin Telephone Co., messages	19 07
Hammersmith Engraving Co., cuts	15 00
Kadisk, H., services	2 50
Smith, Elizabeth, services	21 87
Kelly, A. L., Mrs., services.....	61 20
Donald, J. S., disbursements.....	24 50
Tucker, A. L., services.....	50 28
Hank, G. C., services	51 20
	\$1,856 65

STATE BOARD OF ARBITRATION.

Humphrey, John, per diem and expenses	\$447 93
Nuesse, G. C., transcripts	35 00
Democrat Printing Co., printing	82 75
	\$565 68

WISCONSIN DAIRYMEN'S ASSOCIATION.

Chapter 457, Laws 1909.

Treasurer Wis. Dairymen's ass'n	\$3,000 00
Democrat Printing Co., printing report	373 00
	\$3,373 00

SOUTHERN WISCONSIN CHEESE MAKERS AND DAIRYMEN'S ASSOCIATION.

Chapter 457, Laws 1911.

Treas. Southern Wis. C. & D. ass'n	\$1,000 00
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General Fund Disbursements, 1912.

WISCONSIN CHEESE MAKERS' ASSOCIATION.

Chapter 321, Laws 1903.

Treas. Wis. Cheese Makers' Ass'n	\$600 00
Democrat Printing Co., report	298 47
	<hr/>
	\$898 47

WISCONSIN BUTTER MAKERS' ASSOCIATION.

Chapter 461, Laws 1907.

Treas. Wis. Butter Makers' Ass'n	\$600 00
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INTERNATIONAL DAIRY SHOW.

Chapter 619, Laws 1911.

Treas. International Dairy Show	\$2,150 96
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WISCONSIN CRANBERRY GROWER'S ASSOCIATION.

Section 1749a, W. S.

Treas. Wis. Cranberry Grower's Ass'n	\$250 00
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POULTRY ASSOCIATIONS.

Chapter 113, Laws 1911.

Treas. Southeastern Poultry Ass'n	\$40 41
Treas. Southwestern Wis. Poultry Ass'n	69 83
Treas. Fond du Lac Poultry and Pet Stock Ass'n.....	52 76
Treas. Beaver Dam Poultry Ass'n	90 33
Treas. Wis. Poultry Ass'n	132 96
Treas. Southern Wis. Poultry Ass'n	97 17
Treas. Beloit Poultry and Pet Stock Ass'n	86 64
Treas. Eastern Wis. Poultry and Pet Stock Ass'n	61 82
Treas. Western Wis. Poultry Ass'n.....	61 38
Treas. Ft. Atkinson Poultry Ass'n	33 87
Treas. Wis. State Poultry Ass'n.....	151 52
Treas. Waukesha Poultry and Pet Stock Ass'n.....	81 87
Treas. Oconomowoc Poultry and Pet Stock Ass'n	91 99
Treas. Mineral Point Poultry Ass'n	43 74
Treas. Northern Wis. State Poultry Ass'n.....	24 76
Treas. Stoughton Poultry Ass'n	54 27
Treas. Milton Poultry Ass'n	24 68
	<hr/>
	\$1,200 00

General Fund Disbursements, 1912.

WISCONSIN STATE FIREMEN'S ASSOCIATION.
Chapter 308, Laws 1909.

Treas. Wis. State Firemen's Ass'n \$408 50

BADGER FIREMEN'S ASSOCIATION.

Chapter. 308, Laws 1909.

Treas. Badger Firemen's Ass'n \$87 50

WEIGHTS AND MEASURES.

Chapter 274, Laws 1903.

Post, L. M., services in removing standards \$25 00

WISCONSIN VETERANS' HOME.

Treas. Wis. Veterans' Home, care of inmates, etc. \$120,600 21

Treas. Wis. Veterans' Home, chap. 248, laws 1893, less
insurance 4,000 000

\$124,600 21

MEMORIAL HALL.

Chapter 47, Laws 1909.

Rood, H. W., custodian \$1,100 00

Clark, A. H., Co. portrait 2 00

Ticks, G. W., book 2 00

Review of Reviews Co, books 29 45

Ridgway, I. A., photograph 5 00

Mautz Brothers, frames 5 20

Coleman, John, services 6 00

\$1,149 65

WISCONSIN MEMORIAL PARK COMMISSION.

Chapter 567, Laws 1911.

Democrat Printing Co., stationery \$5 25

Sentinel Co., adv. 7 84

State Journal Co., adv. 3 30

Watrous, J. A., expenses 94 68

McKay, W. J., expenses 8 45

Fish, A. B. R., services 8 90

Woodbury Granite Co., memorial arch 18,500 00

McDonald, John, labor, 363 15

Small, William, labor 8 65

\$19,000 22

General Fund Disbursements, 1912.

WISCONSIN HORTICULTURAL SOCIETY.

Chapter 408, Laws 1907.

Treas. Wis. Horticultural Society	\$7,717 33
Printing Board, paper	102 97
Democrat Printing Co., printing	1,477 56
Streissguth-Petran Engraving Co., cuts	32 41
	<hr/>
	\$9,330 27

CLAIMS AGAINST UNITED STATES GOVERNMENT.

Chapters 269 and 295, Laws 1899.

Lehner, Philip, salary and expenses	\$3,320 51
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BOUNTY ON WILD ANIMALS.

Sundry Persons	\$15,753 00
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INSPECTOR OF APIARIES.

France, N. E., chapter 562, laws 1911	\$167 76
France, N. E., per diem and exp.	527 76
	<hr/>
	\$695 52

ACADEMY OF SCIENCES, ARTS AND LETTERS.

Streissguth-Petran Engraving Co., cuts	\$27 03
American Express Co., expressage	28 15
Wells, Fargo & Co., expressage	37 63
Cockayne, E. O., plates	1,221 00
C. M. & St. P. Ry. Co., freight	23 61
Democrat Printing Co., printing	461 90
Democrat Printing Co., binding	135 00
	<hr/>
	\$1,934 32

STATE BAR EXAMINERS.

Jackson, A. A., per diem and expenses	\$396 16
Hoyt, F. M., per diem and expenses	270 49
Sanborn, J. B., per diem and expenses	326 55
Rusk, L. J., per diem and expenses	488 31
North, J. R., per diem and expenses	344 38
Democrat Printing Co., printing	82 52
	<hr/>
	\$1,908 41

DISBARMENT PROCEEDINGS.

Clerk circuit court, Wausau, fees	\$22 95
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General Fund Disbursements, 1912.

INTER STATE PARK COMMISSION.

Chapter 560, Laws 1911.

Perkins, P. H., per diem and expenses	\$39 69
St. Croix Falls, village of, building retaining wall, etc.	600 00
McCourt, W. H., services	10 00
Wild, G. W., per diem and exp.	39 80
Bayne, A. Y. & Co., bridge contract	957 18
	<hr/>
	\$1,646 67

PAPER.

Bouer, E. A., Co.....	\$48,468 55
Capital City Paper Co.....	49 75
Milwaukee Envelope Mfg. Co.....	870 56
Cantwell, J. D., Paper Co.....	2,124 94
Eau Claire Book & Stationery Co.....	2,808 95
Chicago Paper Co.....	40 25
Western States Envelope Co.....	1,866 30
Gallagher, John, & Co.....	480 00
Superintendent of Public Property.....	228 25
Standard Paper Co.....	613 80
Tranzo Paper Co.....	35 00
Yawman & Erbe Mfg. Co.....	20 10
White, James, Paper Co.....	126 86
Reyburn Mfg. Co.....	251 26
Tolman Print	35 40
State Prison, to correct error.....	100 00
	<hr/>
	\$58,119 97

COUNTY AGRICULTURAL SOCIETIES.

Adams Co. Agricultural Society.....	\$989 60
Ashland Co. Agricultural Society.....	1,324 20
Boscobel Agricultural & Driving Park Ass'n.....	1,248 48
Brown Co. Agricultural & Fair Ass'n.....	1,099 40
Bayfield Co. Fair Ass'n.....	1,156 40
Barron Co. Agricultural Society.....	1,933 88
Baraboo Valley Agricultural Society.....	1,742 80
Blakes Prairie Agricultural Society.....	876 88
Burnett Co. Agricultural Society.....	279 76
Calumet Co. Agricultural Society.....	602 45
Columbia Co. Agricultural Society.....	1,982 40
Clark Co. Agricultural Society.....	2,413 76
Central Agricultural & Driving Park Ass'n.....	1,349 00
Chippewa Co. Agricultural Society.....	838 80
Central Wisconsin State Fair Ass'n.....	950 00
Dunn Co. Agricultural Society.....	1,700 60
Door Co. Agricultural Society	960 20
Dodge Co. Agricultural Society.....	2,490 60
Dane Co. Agricultural Society.....	2,424 00
Eastern Monroe Co. Agricultural Society.....	1,681 64
Eau Claire Co. Agricultural Society.....	1,924 92
Evansville Rock Co. Agricultural Society.....	2,388 60
Elroy Fair Ass'n.....	2,500 00

General Fund Disbursements, 1912.

Forest Co. Agricultural Society.....	285 20
Fond du Lac Co. Agricultural Society.....	2,128 60
Fox River Fair Ass'n.....	953 40
Glenwood Inter-County Fair Ass'n, ch. 564, laws 1911..	159 93
Glenwood Inter-County Fair Ass'n.....	413 72
Green Co. Agricultural Society.....	2,500 00
Green Lake Co. Agricultural Society.....	1,532 20
Grant Co. Agricultural Society.....	980 85
Hillsboro Agricultural & Driving Ass'n.....	1,049 36
Inter-County Fair	930 32
Jefferson & Rock River Valley Agricultural Society.....	2,099 36
Juneau Co. Agricultural Society.....	1,792 40
Jackson Co. Agricultural Society.....	1,038 36
Kilbourn Inter-County Fair.....	1,639 56
Kickapoo Valley Agricultural & Driving Park Ass'n...	1,353 54
Lodi Union Agricultural Society.....	1,196 00
La Crosse Inter-State Fair Ass'n.....	5,000 00
La Fayette Co. Agricultural Society.....	1,546 87
Lincoln Co. Agricultural Society.....	1,286 90
Langlade Co. Agricultural Society.....	771 20
Marquette Co. Agricultural Society.....	752 48
Marathon Co. Agricultural Society.....	2,153 64
Northern Wisconsin State Fair.....	5,000 00
New London Agricultural & Industrial Ass'n.....	547 76
Outagamie Co. Agricultural Society.....	748 60
Oneida Co. Agricultural Society.....	1,145 20
Ozaukee Co. Agricultural Society.....	995 17
Oconto Co. Agricultural Society.....	858 36
Price Co. Agricultural Society.....	1,264 50
Pepin Co. Agricultural Society.....	988 00
Pierce Co. Central Fair & Stock Exchange.....	1,023 96
Polk Co. Fair	1,291 52
Price Co. Agricultural Society.....	1,530 00
Portage Co. Agricultural Society.....	460 20
Platteville Fair Ass'n.....	1,698 32
Rusk Co. Fair Ass'n.....	769 44
Richland Co. Agricultural Society.....	2,018 80
Sheboygan Co. Agricultural Society	1,454 20
Shawano Co. Agricultural Society.....	867 96
Seymour Fair & Driving Park Ass'n.....	928 32
Stevens Point Fair Ass'n.....	978 60
Sawyer Co. Fair Ass'n.....	989 80
Sauk Co. Agricultural Society.....	2,440 08
South Wisconsin Fair Ass'n.....	1,339 80
Taylor Co. Mechanical & Agricultural Society.....	420 88
Trempealeau Co. Agricultural Society.....	837 40
Vernon Co. Agricultural Society.....	1,626 60
Walworth Co. Agricultural Society.....	3,000 00
Waushara Co. Agricultural Society.....	917 60
Waupaca Co. Agricultural Society.....	1,888 80
Watertown Inter-County Fair Ass'n.....	2,131 76
Winnebago County Agricultural Society.....	2,107 40
Washington County Agricultural Society.....	1,209 00

 \$109,900 29

General Fund Disbursements, 1912.

CAPITOL COMMISSION.

American Contractor Co., adv.....	\$116 10
American Express Co., expressage.....	42 39
Andres Stone & Marble Co., stone and marble work, south wing and central portion.....	83,029 05
Bradley Iron Works, metal work, south wing.....	1,805 70
Ballin, Hugo, mural decorations, east wing.....	8,000 00
Brown, S. L., trimming trees.....	325 35
Barry, Garrett, moving trees.....	28 25
Curtin, J. H., inspector.....	613 33
Cox Kenyon, decorations in great dome.....	2,000 00
Donnelly & Ricci, models for furniture.....	345 00
Downey & Kruse Co., heating and ventilating, east wing.....	478 40
Durlin, B. A., stenographer.....	345 00
Duffin Iron Works, iron work, east wing.....	416 36
Electrical Review Co., adv.....	29 25
Findorff, J. H., carpenter work, east wing.....	1,644 45
Findorff, J. H., miscellaneous work.....	291 51
Findorff, J. H., work and material, east and north wings.....	338 61
Frederickson, A. D. & J. V., scaffold for dome, etc.....	15,136 17
Grady, J. S., grading park, etc.....	8,982 68
Gimbel Brothers, carpets, rugs, etc., east and west wings.....	1,371 62
Garnsey, E. E., decorations, east wing.....	4,000 00
Grove's, H. Sons, barrels.....	15 00
Hank, G. C., stenographer.....	400 00
Improvement Bulletin, adv.....	74 50
Johnson, G. H. D., expenses.....	141 19
Keely, Neckerman & Kessenich, cork carpets, etc.....	379 36
Kupfer, Theodore, material and work, heat, light and power plant.....	38 95
Kiefer-Haessler Hardware Co., hardware, east wing...	480 67
Kaestner & Hecht Co., elevators, east and west wings..	2,645 82
Kepke, H., watchman.....	130 00
McCarthy, T. C., mason work, etc., south wing and central portion.....	90,088 23
McCarthy, T. C., dirt delivered in park.....	1,647 60
Modern Steel Structural Co., steel work, dome and central portion.....	40,407 87
Mueller Co., pipe covering.....	45 00
Mears, H. F., services as sculptor.....	1,500 00
McDonald, John, dirt delivered in park.....	230 10
Moseley, J. E., supplies.....	90 81
Madison Fire Department, services of fireman.....	80 00
Mueller Co., heating and ventilating, south wing.....	6,205 00
Nelson, George, concrete work in park.....	9,103 48
Nelson, George, dirt delivered in park.....	255 68
Neuman & Even, models for cut stone for dome.....	710 00
Nolen, John, preparing planting plans.....	581 96
Porter, L. F., salary as secretary.....	6,250 00
Porter, L. F., disbursements.....	103 73
Pittsburg Testing Laboratory, inspection of steel.....	1,769 37
Peper, J. W., belt for ventilating old building.....	28 15
Postal Telegraph-Cable Co., messages.....	35 53
Post, G. B. & Sons, architect's services.....	35,000 00
Reynolds, E. S., hauling.....	13 50

General Fund Disbursements, 1912.

Stocker, E. C., inspector.....	400 00
Sater, E. E., electrical work, east wing, old wing and central portion	63 95
State Journal Printing Co., advertising.....	71 82
Sumner & Morris, supplies.....	8 40
Togstad & Son, dirt delivered in park.....	44 40
Van Cleve, J. A., expenses.....	73 25
Woodbury Granite Co., granite work, south wing.....	4,491 40
Woodbury Granite Co., granite work, south wing and central portion	411,950 56
Woodbury Granite Co., granite work, north wing and central portion	20,162 60
Weinman, A. A., sculpture, south wing.....	10,000 00
Wollaeger Mfg. Co., furniture.....	8,118 75
Wisconsin Telephone Co., rental and toll.....	48 70
Wells, Fargo & Co., expressage.....	17 67
Wisconsin Telephone Co., dirt delivered in park.....	46 80
Wolf, Kubly & Hirsig, labor and materials.....	33 85
Western Builder Pub. Co., advertising.....	33 40
Wisconsin Iron & Wire Works, wheel guards, heat, light and power plant.....	173 00
Wilkins, Charles & Co., plumbing, south wing and central portion	6,500 00
	\$790,029 27

COMMISSIONERS OF FISHERIES.

Aiken, G. S.....	\$32 70	Bayfield Lumber & Fuel Co.	124 90
Andreas & Horn.....	72 73	Burnett, Heck	27 50
Addison, John	441 95	Bethel, W. T.....	53 25
Alford, Frank	375 00	Bethel, William	34 00
Ashland Lime, Salt & Cement Co.....	251 36	Brown, E. W.....	3 00
American Express Co... ..	21 66	Bryant, D. D.....	3 00
Ames, A. T.....	35 00	Birge, E. A.....	87 70
Ackerman Bros.....	2 70	Battis Bros.....	7 70
Adams House	8 96	Byrne, James	83 75
Bayfield Progress	1 50	Barr, C.....	24 00
Bayfield, Town of.....	38 29	Baschand, L. J.....	75 40
Burtis, R. M. Co.....	69 36	Boutin, Theo.....	89 98
Bittner, August	12 50	Browns Garage	3 50
Breitenbach Bros.....	6 00	Butler, Charles	79 25
Brissee, James	109 49	Butterfield, Michael	12 00
Brissee, Barney	12 50	Butterfield, Ira	4 00
Booth Fisheries Co.....	146 35	Butterfield, Charles	4 00
Bolger, M. J.....	428 75	Benson, H. A.....	13 50
Brinner, J. H.....	5 00	Barrett Mfg. Co.....	4 00
Brenski, A. O.....	5 00	Bryant, L. D.....	58 75
Birrim, James	56 00	Benedict, Oura	108 97
Brigham, E. J.....	17 00	Billington, George	42 00
Bolleau, John	5 00	Brewster, Jud	6 00
Brown, A. W.....	18 00	Bacon, E. D.....	5 00
Berg, Fred	69 00	Bliss, Fred	16 00
Bayfield Land & Abstract Co.	18 25	Benedict, E. L.....	177 97
		Benedict, Mrs. E. L.....	15 50

General Fund Disbursements, 1912.

Bublitz, William	60 00	Enterprise Mfg. Co.....	16 74
Boutin, S. L. Fish Co..	44 00	Elger, Charles	3 74
Clarcken, Matt	7 50	Ennis, Mike	40 00
C. & N. W. Ry. Co.....	1,390 16	Fuller & Johnson Mfg.	
C. M. & St. P. Ry. Co..	2,004 95	Co.	1 25
Cream City Equipment		Flarity, Timothy	460 35
Co.	400 00	Foy, James	903 83
Christensen, Henry	10 00	Findorff, J. H.	576 50
Cudahy, Patrick	5 00	Freddent, L.	50 00
Claude & Stark.....	25 00	Fogg, John	9 45
Colea, Joe	3 00	Fox, Thomas	5 32
Cooper & Utter Lumber		Fiege, Henry, Jr.....	20 00
Co.	86 51	Fishing Gazette	1 00
Crytmas, Raymond	19 00	Franzini, L. J.....	66 50
Cosgrove, T. F.	10 00	Fuller, O. G.	37 75
Clark, Andrew	42 00	French Battery & Carbon	
Cripple & Kellor.....	32 00	Co.	4 80
Conklin & Sons Co.....	686 76	Ferry, Dan	41 50
Carlsen, Charles	5 00	Fuller, Wm.....	16 00
Coleman, J. B.	17 10	Fasten, Nathan	5 42
C. B. & Q. Ry. Co.....	1 20	Goodyear Rubber Co....	13 35
Commercial Hotel	5 75	Gross, Phillip, Hardware	
Clark, F. P.	1 80	Co.	42 88
Carson, Mrs. A. P.	1 40	Guenther, John	719 50
Croy, George	10 00	Gallagher, Albert	1,990 33
Claude, L. W.	13 90	Greig, G. F.	10 00
Crytinus, Robert	51 56	Gallagher, John	363 00
Coe, Convers & Edwards		Gilquist, Andrew	770 14
Co.	23 00	Gallagher, Elmer	13 50
C. M. & L. S. Telegraph		Garnich, E. & Sons.....	15 75
Co.	2 49	Gallagher, Erwin	30 25
Doe, Arthur	72 05	Groves, H. & Sons.....	16 95
Duffus, Ed.....	64 55	Gurdy, A. E.....	17 00
Davis, Jesse	4 50	Geffert, L. A.	8 50
Durkee, Benjamin	1,153 06	Galvin, P. J.	65 00
Durkee, Frank	234 13	Greenkorn, Sarah	30 00
Doyon & Rayne Lumber		Gordon, Joseph	14 00
Co.	248 68	Gillett, John, Sr.....	7 50
Davis, Robert	20 00	Green, Fred	6 00
De Long, H. S.	9 75	Giles, H.	27 00
Dreibus, H.	40 50	Guterson, James	22 00
Deadman, C. A. & Co....	9 05	Hagberg, John	853 68
Dottl, Joseph	15 95	Hewitt, F. E.	922 39
Darling, C. H.	2 47	Hewitt, Minnie	87 45
Davis, C. E.	2 95	Hotz Brothers	47 95
Davis, L. E.	48 50	Hartmeyer & Braun....	1,307 52
Davis-Hausen Co.....	4 00	Hahn, C. J.	19 00
Durler, Vera	25 00	Hermann & Ernsch.....	40 32
Democrat Printing Co..	176 74	Hochstock, George	7 50
Deering, Frank	38 25	Herold, A. F.	58 28
Door County Democrat..	1 20	Haak, William, Jr.....	123 30
Englund, Olof	195 35	Hardgrove & Sharratt..	5 50
Evans & Evans.....	33 56	Holt, O. A.	50 93
Excelsior Shoe Store....	12 00	Hyde, Harry	14 00
Eagle Telephone Co....	50 80	Haslem, W. C.	9 00
Etheridge, Rex	9 00	Hoover & Winger.....	77 50
Etheridge, A. P.	2 35	Hannemann, Fred	84 91

General Fund Disbursements, 1912.

Heimerl, L. G.....	400 00	Kennedy, Wilbur	28 25
Hilton, John	5 00	Kildahl, Emiel	4 00
Hensel, Fred	4 50	Kimball, Ed.....	33 00
Hotel Waldo	40 50	Kimball, Russell	30 00
Hotel Stebbins	24 00	Klumb & Pedder	18 50
Hotel Upton	64 50	Koon, Theodore	42 20
Hagen, R. R., Treasurer	17 17	Kentzler Bros.....	5 00
Hagberg, John, Sr.....	4 50	Kreap, Herman	6 00
Holtman, B. F.....	333 50	Krohm, Henry	45 00
Hahn, John	63 00	Krause, Carl	16 00
Hastings, Clinton	70	Krohn, M.....	19 00
Herold, Lee	12 50	Keister, William	16 00
Henry, G. A.	6 40	Lowerre, W.....	677 85
Hoffman Seed Co.....	1 50	Lugviel, Christ	2 00
Hilbert, G. B.....	10 00	Lowe, T. J.....	11 25
Hilbert, H. S.....	10 00	Longfield, S. A.....	56 45
Hudson & Flogland....	17 55	Laaw Stables	24 50
Hoffman, H. A.....	21 00	Lowerre, Thomas	3 00
Hawks' Nursery Co....	8 50	Loshiniski, J. N.....	193 00
Iverson, George	28 00	Layland, Louis	41 00
Jakes, Charles	47 60	Lake, H. Sons Co.....	16 00
Jones, J. H.....	338 25	Loper & Loper.....	155 35
Jones, R. H.....	342 00	Lazruss, Joseph	45 00
Johnson, C. H.....	10 00	Larson, Tony	4 00
Jones, R. K.....	17 13	Layland, Lon	32 50
Jones, H. E.....	4 00	Layland, Pearl	30 00
Jenkinson, D. L.....	25 75	Linen Thread Co.....	122 66
Jones, D. W.....	133 50	Loomis, Joseph	27 50
Johnston, C. W.....	141 80	Leary, Henry	40 00
Jacques, F. B.....	10 25	Lakeside Hotel	31 95
Jakes, Frank	6 50	Lydon, Patrick	11 00
Jenks, J. L.....	47 25	Lugviel, Mova	11 00
Jones, W. E.....	30 92	Lathrop, A. Q.....	10 00
Julian, A. G.....	40 88	Maag, John	1,454 38
Johnston, W. J.....	53 46	Moriarity, Steve	81 25
Johnson, Edward	55 50	Minocqua Hdw. Co.....	72 25
Johnson, A. J.....	20 00	McNulty, Frank	47 55
Kroncke Hardware Co..	4 40	McNulty, William	15 00
Kells, William	23 28	McGill, John	99 55
Korleski, M. F.....	130 64	Milcher Lumber Co....	352 25
Kunz, Henry	47 50	Meade, F. E.....	976 55
Kerby, Thomas	95 00	McKee, E. J.....	285 25
Kunz, W. E.....	474 50	Mielke, Henry	319 32
Keeley, Neckerman, Kes-		McCafferty, Thomas ...	650 13
senich	19 92	Mortenson, Hannah ...	5 00
Kelley, I. J.....	5 00	Moseley, J. E.....	21 00
Kahn, D. A.....	192 50	Morton, R. D.....	10 00
Klumb & Pedder.....	10 70	Maag, Valentine	783 00
Kranzfelder Bros.....	50 73	Mautz Bros.....	72 96
Kutchin, Victor	21 00	Morris & Co.....	395 34
Krueger, Jahns	5 00	Marvin, James	40 25
Kennedy, Ray	128 50	Murray, R. C.....	20 75
Kuetemeyer, F. C.....	5 00	McNutt, Bert.....	6 25
Krueger, Selma	52 00	Marvin, J. R.....	51 55
Kulipal, F.....	11 00	Myhre, Nels	1 75
Krueger, Elsie	30 00	Michigan Wire Cloth Co.	305 52
Kanimski, Joseph	35 00	Morriss, Robert, Sr....	8 00

General Fund Disbursements, 1912.

Madison, P. O.....	392 88	Prichard & Son.....	8 05
Monti, Louis.....	37 80	Piper Bros.....	4 15
Morris, Charles.....	22 00	Pilon, J. & Son.....	11 00
Morris, James.....	3 25	Paquette, Charles.....	32 50
Maiden Rock Lum. Co..	6 73	Puehler, Henry.....	5 40
Mielke, H. W.....	111 00	Pelenar, Jake.....	2 00
Moran, Charles.....	20 00	Pritzlaff Hardware Co..	25 00
Mielke, L. E.....	27 00	Parsons Printing & Sta.	
Marvin, Mabel.....	104 50	Co.....	1 50
Murty, R. S.....	19 05	Pritchard, C. A.....	6 50
Meigher, A. C.....	5 00	Peterson, John.....	6 00
Mueller, R. J.....	17 18	Paquette, D. & Son.....	19 50
Minocqua Telephone Co.	40 00	Pumplin, William.....	10 00
Nevin, James.....	3,319 51	Peterson, John.....	10 70
Nearing, Fred.....	35 15	Pitt, Henry.....	16 00
Nevine, Wilmot.....	73 52	Pritchard, Ted.....	5 00
Northern Telephone Co..	52 05	Pike, R. D.....	40 00
Nelson, B. E.....	5 00	Ripple, Robert.....	1,862 77
Nelson, M. L.....	90 52	Racket Store.....	15 55
Neilson, E. C.....	1 50	Ramsdale, F. C.....	990 44
Northwestern Fuel Co..	272 02	Radlaff, Frank.....	479 00
Nourse, Harvey.....	49 16	Rose Milling Co.....	37 00
Nevin, George & Son....	7 90	Red Wing Sewer Pipes	
Nelson, R. J.....	54 00	Co.....	491 65
Nelson, J. V.....	16 25	Radatz Bros.....	3 00
Nelson, John.....	18 00	Rodgers, William.....	16 00
Nourse, Lourie.....	12 50	Reporter Printing Co...	3 30
Nixon, W.....	20 00	Scheibel, R. S.....	1,752 56
Nordeen, Peter.....	60 00	Smith, F. C.....	29 05
O'Leary, J. E.....	166 77	Stark, Frank.....	122 95
Owens, William.....	22 85	Swift & Co.....	1,561 02
Oberholtzer, H. J.....	261 67	Spreen, Ernest.....	2 10
Ostermann, L. C.....	22 74	Smith, A. C.....	1 00
Olds, L. L. Seed Co....	6 05	Suthers, Frank.....	1,063 42
Oshkosh Water Works		Spurgeon, J. E.....	108 40
Co.....	606 52	Schleider, Fred.....	5 00
Oshkosh Pure Ice Co...	84 52	Studley, E. H.....	10 00
Owens & Davis.....	3 12	Schroeder, W. E.....	10 00
Owensrider, Benjamin..	2 00	Schiffer, H.....	10 00
Owens, E. H.....	51 00	Schmidt, A. F.....	36 40
Osborn, A. L.....	3 50	Stevens, I. W. & Co....	10 95
Older, Dee.....	60 00	Spreen, Ernest.....	1 90
Patterson, Matt.....	1,423 41	Schmidt, Michael.....	5 00
Purcell, Frank.....	302 13	Sayna, J. M.....	75 50
Patek, G.....	50	Smitz, Michael.....	3 00
Pregler's Garage.....	9 00	Sumner & Morris.....	181 49
Pritchard, F. C.....	507 60	Standard Oil Co.....	13 20
Phillips, J. S.....	5 00	Schetter, Mrs. Peter, Sr.	13 00
Prichard, Owen.....	10 00	Schetter, P. J.....	16 00
Paquette, Dennis.....	64 00	Stamp, Robert.....	2 50
Postal Telegraph Cable		Schuster, George.....	2 00
Co.....	2 70	St. Charles Hotel.....	27 54
Peterson, W. A.....	4 00	Sanders, C. A.....	146 85
Pierce, E. B.....	59 25	Smith Bros.....	36 00
Pike, G. L.....	40 00	Sonnemann, E. A.....	11 70
Pike, Lillian, guardian..	120 00	Sumner, Edwin & Son..	78 75
Planter, S.....	1 00	Sense, Herman.....	1 15

General Fund Disbursements, 1912.

Stensvad, J. A.	34 75	Wiedenbeck & Dobelin	
St. Clair, William.....	6 50	Co.	82 89
Stroud & Co.	23 16	Wisconsin Telephone Co.	230 03
Sanders, Gus.....	6 00	Western Union Tele-	
Straubel Machine	1 50	graph Co.	68 92
Starks & Skeel.....	18 00	White, J. M.	5 00
Sanders, Claude	15 00	Wagner, Louis	5 00
Sherburne, W. E.	78	White, Beverly	2 30
Saders, E. J.	3 83	Wolfe, F. L.	172 57
Shimall, H. V.	44 45	Wild Rose Telephone Co.	26 55
Suhl, Barbara	14 00	Winneconne	4 57
Sykes, Henry	5 00	Wells, Fargo & Co.	63 95
Sindair, Archie	12 00	Williams, Clair	5 00
Stewart, E. F.	4 00	Wachsmuth, Henry	16 10
Sanders, Claude	11 50	Walters, W. J.	9 75
Shotts, John	41 25	Wilson, Henry	6 25
Sheboygan Press	4 50	Wegner Fuel Co.	17 50
Thompson, Steve	255 50	Welch Bros.	7 95
Thompson, Oscar	241 00	Washburn Land Co.	20 00
Thompson, Clarence	26 00	Wolters, C. A.	300 00
Terry, William	20 00	Wayman, Victor	51 55
Thomas, William	2 00	Walters, John	28 85
Telegram Printing Co. .	3 60	Wolff, Kubly & Hirsig..	884 30
Upton, B. E. & Son.....	7 75	Weeks, Clarence	16 00
U. S. & D. Transportation		Weitz, George	8 00
Co.	3 00	White, F. M. & Son.....	16 05
Ulrich, Joseph	12 00	Wagner, Geo.	8 85
Vosberg, E. P.	96 00	Williams, Edward	6 00
Vance, James	157 29	Williams, William	80 50
Wahlquist, Fred	788 11	White, N. Q.	60 00
Wahlquist, Andrew	660 00	Yawkey, Bissell Lumber	
Woodruff Hardware Co. .	66 40	Co.	98 74
Webster, B. O.	1,988 67	Zalsman, P. G.	1,322 45
Webster, M. S.	9 70	Zalsman, H. W.	43 00
Wegriev, August	57 79	Zabolio, A.	6 00
			\$59,172 15

COMMON SCHOOLS.

Examiners State Teachers.

Upham, A. A., per diem and exp.	\$239 30
Scott, W. A., per diem	130 00
	\$369 30

Wisconsin Teachers' Association.

Democrat Printing Co., report	\$791 66
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Miscellaneous.

School Fund Income, chap. 313, laws 1903 (less salary and exp. rural school inspector)	\$197,042 37
School Fund Income, interest on certificates of indebtedness	109,459 00
	\$306,501 37

General Fund Disbursements, 1912.

STATE UNIVERSITY.

Agricultural Experiment Station.

Streissguth-Petran Engraving Co., cuts	\$985 52
Democrat Printing Co., printing	5,566 19
Wilcox, R. B., drawings	6 00
Mandel Engraving Co., cuts	9 06
Stevens, E. C., drawings	14 85
Hammersmith Engraving Co., cuts	25 25
Mandel Engraving Co., color map	552 50
Schoenfeld, W. A., drawings, photographs	76 00
Onalaska Pickle & Canning Co.	6 50
Hildebrand, R. F., prints	6 50
Bible, F. O., prints	1 50
Wayanoak Co., plates	228 00
Labram, F., drawings	88 80
Wright, F. L., photographs and negatives	7 00
Morris, Mead, charts	93 20

 \$7,666 87
Miscellaneous.

University Fund Income, buildings, etc., sec. 5, chap. 306, laws 1909	\$217,107 86
University Fund Income, women's dormitory, sec. 4, chap. 631, laws 1911	13,368 88
University Fund Income, educational extension, etc., sec. 5, chap. 631, laws 1911	100,000 00
University Fund Income, traveling schools of agriculture, etc., sec. 6, chap. 631, laws 1911	40,000 00
University Fund Income, agricultural institutes, chap. 318, laws 1907	19,500 00
University Fund Income, Washburn observatory, sec. 391, W. S. 1898	3,000 00
University Fund Income, purchase of land, sec. 7, chap. 631, laws 1911	45,826 34
University Fund Income, books, apparatus, etc., sec. 3, chap. 306, laws 1909	9,065 96
University Fund Income, agricultural demonstration station, chap. 624, laws 1911	1,000 00
University Fund Income, interest on certificates of indebtedness	7,770 00
University Fund Income, temporary transfers, sec. 2, chap. 631, laws 1911	150,000 00
Agricultural College Fund Income, interest on certificates of indebtedness	4,242 00
Streissguth-Petran Engraving Co., cuts	93 46
Democrat Printing Co., printing	721 65
Rightor, C. E., examination of accounts, chap. 497, laws 1909	50 00
Mitchell, F., examination of accounts, chap. 497, laws 1909	615 46
Burlingame, M., examination of accounts, chap. 497, laws 1909	117 24
Cerf, M., examination of accounts, chap. 497, laws 1909	229 16

General Fund Disbursements, 1912.

Knudson, H. J., examination of accounts, chap. 497, laws 1909	150 00
Jamison, C. L., examination of accounts, chap. 497, laws 1909	53 10
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	\$612,911 11

NORMAL SCHOOLS.

Normal Fund Income, institutes, chap. 371, laws 1901..	\$4,310 04
Normal Fund Income, Milwaukee normal, chap. 320, laws 1909	700 00
Normal Fund Income, Stevens Point normal, chap. 320 laws 1909	2,300 00
Normal Fund Income, Oshkosh normal, chap. 320, laws 1909	1,000 00
Normal Fund Income, buildings, etc. sec. 9, chap. 631, laws 1911	89,191 18
Normal Fund Income, interest on certificates of indebtedness	36,099 00
Normal Fund Income, tax remission, 1911, sec. 1069a W. S. 1898	300,000 00
Cerf, M., examination of accounts, chap. 495, laws 1909	114 58
Rightor, C. E., examination of accounts, chap. 495, laws 1909	83 33
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	\$433,798 13

STOUT INSTITUTE, CHAP. 616, LAWS 1911.

Anderson, Arthur, asst. engineer	\$32 50
American Express Co., expressage	4 45
Buxton, G. F., teacher	355 12
Boughton, Clara, teacher	150 20
Brekke, Carrie, janitor	40 00
Boothby Print Shop, printing	35 50
Badger State Lumber Co., supplies and lumber	77 65
Brummund, A. J., tin work	21 40
Boston Drug Store, supplies	18 80
Brennan, D. C., mdse	70 77
Barber, J. W., mdse	1 25
Bausch & Lomb Optical Co., mdse	3 25
Curran, F. L., teacher	204 88
Crane Co., supplies, etc.	71 84
Crane, B. F., milk, etc.	28 20
Coldwell Lawn Mower Co., mower	72 90
Carter, Frank, Co., cement, etc.	56 00
Copeland, S. W., butter	3 44
Carter, J. J., mdse	2 45
Darling, G. R., teacher	217 77
Dahlberg, Hatty, teacher	140 00
Dow, G. M., preceptress	161 25
Dunn County News, ptg.	144 60
Dietzgen, Eugene, & Co., paper	43 94
Elzinga, W. T., teacher	239 04

General Fund Disbursements, 1912.

Egdahl, Z P., teacher	159 99
Eau Claire Book & Stationery Co., supplies	9 10
Ebert Brothers, freight, etc.	143 66
Educational Review, adv.	17 10
Educator Journal Co., adv.	10 80
Excelsior Brick Co., brick, etc.	25 05
Eslinger, C. E., teacher	18 00
Erickson, Manda, services	14 00
Fisher, Grace, teacher	204 88
Fillebrown, J. W., & Co, supplies	11 21
Feeney, C. M., teacher	126 00
First National Bank, rent	20 00
Gohn, W. T., teacher	126 00
Gray, P. F., purchasing agent	250 00
Giese, A. O., groceries	162 22
Galvin, P. J., syrup	1 35
Harvey, L. D., president	777 77
Hillix, F. F., teacher	218 54
Hobbs, Josephine, teacher	165 00
Hahn, K. A., librarian	123 75
Hanson, Peter	100 00
Hagen, Carrie, janitor	12 00
Hill, W. H., fireman	90 00
Hahn, Allan, janitor	6 00
Holstein, J. T., meats	239 42
Hydraulic Press Brick Co., brick	15 00
Hintzman, Frank, wall paper	9 50
Ingraham Brothers, supplies	1 75
Jimeison, H. W., teacher	387 43
Josephson, A. J., & Co., supplies	18 38
Jackson Hardware Co., supplies	13 25
Jungck, G. W., Hardware Co., hardware	58 50
Kugel, D. A., teacher	187 01
Krueger, Alma, teacher	77 00
Kalmbach, Mabel, registrar	180 00
Krogstad, Nels, janitor	54 40
Kalkind, Andrew, milk, etc.	161 28
Kruse, Christ, meats	47 68
Kahn's Chicago Store, rugs	5 00
Lathrop, Elizabeth, teacher	171 11
Leedom, M. H., teacher	154 00
La Pointe Lumber Co., lumber	142 31
Murphy, K. F., teacher	186 65
McMillan, Anna, teacher	171 11
MacDonald, Pearl, teacher	171 11
Moyle, T. R., teacher	163 91
Mauthe, O. C., teacher	264 52
McKenna, Marion, stenographer	90 00
Melby, John, janitor	80 00
Morenus, R. T., janitor	15 75
Micheels Coal Co., coal, etc.	26 01
Mabee, C. E., mdse	75
Moore & Scriver, repairs	116 23
Manual Arts Press, adv.	84 00
Macauley, A. W., secretary	18 16

General Fund Disbursements, 1912.

Nesseth, E. H., stenographer	90 00
Nesser, Anna, janitor	64 00
Noer, Olaf, supplies	3 90
National Educational Ass'n, reports	9 15
Nebraska Teacher, adv.	7 50
Olson, L. F., teacher	232 18
Olson, Emma, bookkeeper	120 00
Oscillating Sleigh Co., steel, etc.	20 90
Ohio Educational Monthly, adv.	5 00
Price, G. G., teacher	171 72
Phillips, R. M., teacher	126 00
Prim, Wm., carpenter	130 00
Plumbers Trade Journal, adv.	5 50
Queen City Printing Co., printing	12 85
Robinson, Cary & Sands Co., repairs, etc.	461 99
Spohr, Wilhelmina, teacher	171 11
Speller, Muriel, teacher	155 56
Somerfeld, Julius, janitor	120 00
Sneen, Erick, janitor	110 00
Sandahl, E. N., groceries	45 58
Standard Oil Co., oil	18 80
School of Agriculture, milk, etc.	4 43
Schaefer, W. F., manager, use of auditorium	19 00
Standard Oil Co., paper	1 98
Swift & Co., meats	45 49
School Century, adv.	9 00
School Education, adv.	7 20
Sierra Educational News, adv.	9 00
School & Home Education, adv.	10 80
Steendahl, E. L., milk, etc.	12 71
Sverdrup, Harold, labor	8 75
Thorson, Thomas, engineer	200 00
Tanner, Mrs., services	20 00
United Electric Motor works, supplies	17 95
Williams, Louise, teacher	140 00
Wright, A. M., secretary	90 92
Waterman, B. H. & Co., groceries, etc.	876 90
Wisconsin Milling Co., flour	58 18
Werdemann, W. F., ice	52 05
Wisconsin Telephone Co., rental, etc.	20 13
Williams, C. L., mdse	85
Western School Journal, adv.	6 00
Western Teacher, adv.	10 00
Wells, Fargo & Co., expressage	2 95
	\$12,006 87

STATE BOARD OF INDUSTRIAL EDUCATION, CHAP. 616, LAWS
1911.

Reber, L. E., expenses	94 17
Turneure, F. E., expenses	24 58
Malone, Murt, expenses	67 51
Miles, H. E., expenses	144 37

General Fund Disbursements, 1912.

Miller, W. N., expenses	25 23
Cary, C. P., expenses	249 71
Dines, Donna, services	21 25
Democrat Printing Co., printing	88 00
Western Union Telegraph Co., messages	3 07
	\$717 89

COUNTY TRAINING SCHOOLS FOR TEACHERS, CHAP. 264, LAWS 1909.

Buffalo	\$2,426 36	Manitowoc	3,298 30
Barron	3,293 52	Oneida	3,500 00
Columbia	3,500 00	Polk	2,524 76
Crawford	2,186 64	Price	2,929 16
Dunn	3,500 00	Rusk	3,500 00
Eau Claire	3,500 00	Richland	3,500 00
Green	3,500 00	Sauk	3,500 00
Green Lake	3,500 00	Vernon	2,669 06
Kewaunee	3,106 42	Waushara	2,531 64
Lincoln	3,500 00	Wood	3,500 00
Langlade	2,997 14	Waupaca	3,198 22
Marathon	3,500 00		
Marinette	3,500 00		\$76,661 22

MANUAL TRAINING IN HIGH SCHOOLS, CHAP. 503, LAWS 1907.

Antigo	\$350 00	Menasha	350 00
Appleton	350 00	Menomonie	350 00
Ashland	350 00	Neenah	350 00
Bayfield	350 00	Neillsville	350 00
Beaver Dam	350 00	Neillsville (deficiency 1910)	100 00
Beloit	350 00	Omro	350 00
Burlington	350 00	Oshkosh	350 00
Chippewa Falls	350 00	Platteville	350 00
Columbus	350 00	Racine	350 00
Eau Claire	350 00	Rhineland	350 00
Fond du Lac	250 00	Sparta	250 00
Calesville	350 00	Stanley	350 00
Grand Rapids	350 00	Stevens Point	250 00
Green Bay (east side)	250 00	Stoughton	350 00
Green Bay (west side)	250 00	Superior	350 00
Hayward	350 00	Viroqua	350 00
Janesville	250 00	Watertown	350 00
Ladysmith	350 00	Wausau	350 00
Lake Geneva	350 00	Wauwatosa	350 00
Madison	350 00	Whitewater	300 00
Manitowoc	350 00		
Marinette	250 00		
Mayville	350 00		\$14,050 00

General Fund Disbursements, 1912.

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

Adams	\$79 07	Marathon	215 65
Ashland	60 20	Marinette	113 22
Barron	168 03	Marquette	79 97
Bayfield	101 54	Milwaukee	165 34
Brown	95 25	Monroe	196 78
Buffalo	110 52	Oconto	113 22
Burnett	79 97	Oneida	60 20
Calumet	84 46	Outagamie	132 99
Chippewa	141 97	Ozaukee	79 97
Clark	186 90	Pepin	53 02
Columbia	179 71	Pierce	150 06
Crawford	118 61	Polk	139 28
Dane	317 19	Portage	124 00
Dodge	212 96	Price	122 20
Door	69 19	Racine	100 64
Douglas	83 57	Richland	147 36
Dunn	141 97	Rock	212 96
Eau Claire	100 64	Rusk	88 96
Florence	30 55	St. Croix	162 64
Fond du Lac	176 12	Sauk	177 91
Forest	51 22	Sawyer	56 61
Grant	313 60	Shawano	156 35
Green	133 89	Sheboygan	169 83
Green Lake	85 36	Taylor	112 32
Iowa	166 23	Trempealeau	150 96
Iron	56 61	Vernon	167 13
Jackson	128 49	Vilas	43 13
Jefferson	168 03	Walworth	172 52
Juneau	155 45	Washburn	88 06
Kenosha	68 29	Washington	124 90
Kewaunee	75 48	Waukesha	139 28
La Crosse	79 07	Waupaca	167 13
Lafayette	171 62	Waushara	133 89
Langlade	76 38	Winnebago	106 03
Lincoln	74 58	Wood	113 22
Manitowoc	119 51		
			<hr/>
			\$8,999 96

FREE HIGH SCHOOLS.

Arena	\$815 00	Athens	322 54
Abbotsford	322 54	Augusta	322 54
Albany	322 54	Avoca	322 54
Algoma	322 54	Bayfield	1,500 00
Alma	322 54	Blue River	465 63
Alma Center	322 54	Boscobel	1,500 00
Almond	322 54	Baldwin	322 54
Amery	322 54	Bangor	322 54
Amherst	322 54	Baraboo	322 54
Antigo	322 54	Barron	322 54
Appleton	322 54	Beaver Dam	322 54
Arcadia	322 54	Belleville	322 54
Argyle	322 54	Belmont	322 54
Ashland	322 54	Beloit	322 54

General Fund Disbursements, 1912.

Benton	322 54	Fennimore	322 54
Berlin	322 54	Fort Atkinson	322 54
Birnamwood	322 54	Fountain City	322 54
Black Earth	322 54	Fox Lake	322 54
Black River Falls....	322 54	Frederic	322 54
Blair	322 54	Glidden	427 50
Blanchardville	322 54	Gratiot	562 50
Bloomer	322 54	Galesville	322 54
Bloomington	322 54	Genoa Junction	322 54
Boyd	322 54	Gillett	322 54
Brandon	322 54	Glenbeulah	322 54
Brillon	322 54	Glenwood	322 54
Brodhead	322 54	Grand Rapids	322 54
Brooklyn	322 54	Grantsburg	322 54
Bruce	322 54	Green Bay (West)...	322 54
Burlington	322 54	Green Bay (East)...	322 54
Colby	1,192 50	Green Lake	322 54
Crandon	1,500 00	Greenwood	322 54
Cadott	322 54	Hayward	1,500 00
Cambria	322 54	Hixton	832 50
Cambridge	322 54	Hammond	322 54
Campbellsport	322 54	Hancock	322 54
Cashton	322 54	Hartford	322 54
Cassville	322 54	Hazel Green	322 54
Cedarburg	322 54	Highland	322 54
Chetek	322 54	Hillsboro	322 54
Chilton	322 54	Horicon	322 54
Chippewa Falls	322 54	Hortonville	322 54
Clinton	322 54	Hudson	322 54
Clintonville	322 54	Humbird	322 54
Cobb'	322 54	Hurley	322 54
Colfax	322 54	Iron River	1,080 00
Columbus	322 54	Independence	322 54
Cuba City	322 54	Iola	322 54
Cumberland	322 54	Janesville	322 54
De Forest	1,500 00	Jefferson	322 54
Darien	322 54	Johnson Creek	322 54
Darlington	322 54	Juneau	322 54
Deerfield	322 54	Kaukauna	322 54
Delavan	322 54	Kendall	322 54
De Pere	322 54	Kenosha	322 54
Dodgeville	322 54	Kewaskum	322 54
Durand	322 54	Kewaunee	322 54
Eagle River	1,200 00	Kiel	322 54
East Troy	322 54	Kilbourn	322 54
Eau Claire	322 54	Ladysmith	322 54
Edgar	322 54	La Farge	322 54
Edgerton	322 54	Lake Geneva	322 54
Elkhorn	322 54	Lake Mills	322 54
Elmwood	322 54	Lancaster	322 54
Elroy	322 54	Linden	322 54
Ellsworth	322 54	Little Chute	322 54
Evansville	322 54	Lodi	322 54
Fifield	697 50	Lone Rock	322 54
Florence	1,500 00	Loyal	322 54
Friendship	246 75	Manawa	1,382 50
Fairchild	322 54	Marion	945 00

General Fund Disbursements, 1912.

Marshall	1,057 50	Pewaukee	322 54
Melrose	652 50	Phillips	322 54
Middleton	1,140 00	Pittsville	322 54
Milton	1,299 34	Plainfield	322 54
Milton Junction	1,253 75	Platteville	322 54
Minocqua	1,107 50	Plum City	322 54
Montfort	1,265 00	Plymouth	322 54
Mt. Hope	675 00	Portage	322 54
Manitowoc	322 54	Port Washington	322 54
Marinette	322 54	Potosi	322 54
Markesan	322 54	Poynette	322 54
Marshfield	322 54	Prairie du Chien	322 54
Mattoon	322 54	Prairie du Sac	322 54
Mauston	322 54	Prentice	322 54
Mayville	322 54	Prescott	322 54
Mazomanie	322 54	Princeton	322 54
Medford	322 54	Randolph	322 54
Mellen	322 54	Reedsburg	322 54
Menasha	322 54	Reeseville	322 54
Menomonee Falls	322 54	Rewey	322 54
Merrill	322 54	Rhineland	322 54
Merrilan	322 54	Rib Lake	322 54
Mineral Point	322 54	Rice Lake	322 54
Mondovi	322 54	Richland Center	322 54
Monroe	322 54	Ridgeway	322 54
Montello	322 54	Ripon	322 54
Monticello	322 54	River Falls	322 54
Mosinee	322 54	Rosendale	322 54
Mt. Horeb	322 54	Seneca	1,102 50
Mukwonago	322 54	Shell Lake	1,045 69
Muscoda	322 54	Shiorton	585 00
North Crandon	810 00	South Wayne	720 00
Necedah	322 54	Stratford	792 50
Neeah	322 54	St. Croix Falls	322 54
Neillsville	322 54	Sauk City	322 54
New Holstein	322 54	Sextonville	322 54
New Lisbon	322 54	Seymour	322 54
New London	322 54	Sharon	322 54
New Richmond	322 54	Shawano	322 54
North Fond du Lac	322 54	Sheboygan	322 54
Norwalk	322 54	Sheboygan Falls	322 54
Oakfield	322 54	Shullsburg	322 54
Oakwood	322 54	Soldiers Grove	322 54
Oconomowoc	322 54	South Milwaukee	322 54
Oconto	322 54	Sparta	322 54
Oconto Falls	322 54	Spooner	322 54
Omro	322 54	Spring Green	322 54
Onalaska	322 54	Spring Valley	322 54
Ontario	322 54	Stanley	322 54
Oregon	322 54	Stevens Point	322 54
Osceola	322 54	Stockbridge	322 54
Patch Grove	652 50	Stoughton	322 54
Palmyra	322 54	Sturgeon Bay	322 54
Pardeeville	322 54	Sun Prairie	322 54
Park Falls	322 54	Tigerton	675 00
Pepin	322 54	Thorp	322 54
Peshtigo	322 54	Tomah	322 54

General Fund Disbursements, 1912.

Tomahawk	322 54	Waupaca	322 54
Trempealeau	322 54	Waupun	322 54
Two Rivers	322 54	Wausau	322 54
Union Grove	322 54	Wautoma	322 54
Unity	322 54	Wauwatosa	322 54
Verona	1,070 00	West Allis	322 54
Viola	322 54	West Bend	322 54
Viroqua	322 54	West De Pere	322 54
Wabeno	1,500 00	Westfield	322 54
Waterford	1,092 50	West Salem	322 54
Waunakee	1,149 00	Weyauwega	322 54
Wausaukee	1,035 00	Whitehall	322 54
Westboro	691 88	Whitewater	322 54
Waldo	322 54	Wilmot	322 54
Walworth	322 54	Wilton	322 54
Washburn	322 54	Winneconne	322 54
Waterloo	322 54	Wittenberg	322 54
Watertown	322 54	Wonewoc	322 54
Waukesha	322 54		
			\$121,822 16

GRADED SCHOOLS.

Albion	\$200 00	Brussels	200 00
Amherst	200 00	Buena Vista	200 00
Angelica	200 00	Burnett	200 00
Aniwa	200 00	Black Brook	200 00
Arlington	200 00	Browntown	200 00
Athelstane	200 00	Belvidere	200 00
Aurora	200 00	Bell	200 00
Albion	200 00	Brussels	200 00
Albion	200 00	Bellevue	200 00
Aurora	200 00	Buchanan	200 00
Allonez	200 00	Brookfield	200 00
Amnicon	200 00	Blue Mounds	200 00
Alma	200 00	Bloom	200 00
Ablemans	300 00	Big Bend	300 00
Amberg	300 00	Balsam Lake	300 00
Arbor Vitae	300 00	Baraboo	300 00
Arena	300 00	Brigham	300 00
Auburndale	300 00	Black Creek	300 00
Armstrong	300 00	Butternut	300 00
Auburn	300 00	Blue Mounds	300 00
Amberg	300 00	Bovina	300 00
Amberg	300 00	Baldwin	300 00
Almena	300 00	Cable	200 00
Belvidere	200 00	Christiana	200 00
Bailey's Harbor	200 00	Carleton	200 00
Baraboo	200 00	Casco	200 00
Beetown	200 00	Cooperstown	200 00
Beldenville	200 00	Charlestown	200 00
Bennett	200 00	Chelsea	200 00
Black Brook	200 00	Clayton	200 00
Blue Mounds	200 00	Cold Springs	200 00
Bristol	200 00	Coon Valley	200 00
Brule	200 00	Cylon	200 00
Bridge Creek	200 00	Cumberland	200 00

General Fund Disbursements, 1912.

Cato	200 00	Fenwood	200 00
Casco	200 00	Farmington	200 00
Campbell	400 00	Forestville	200 00
Caledonia	200 00	Fredonia	200 00
Calumet	200 00	Fremont	200 00
Caledonia	200 00	Fulton	200 00
Christiana	200 00	Fountain	200 00
Cicero	200 00	Flambeau	200 00
Cato	200 00	Flambeau	200 00
Clear Lake	300 00	Farmington	200 00
Cameron	300 00	Forest	200 00
Catawba	300 00	Fall Creek	300 00
Cedar Grove	300 00	Fall River	300 00
Coleman	300 00	Fifield	300 00
Coloma	300 00	Forestville	300 00
Commonwealth	300 00	Fairbanks	300 00
Cottage Grove	300 00	Green Valley	200 00
Cylon	300 00	Gibraltar	200 00
Center	300 00	Genesee	200 00
Carson	300 00	Genoa	200 00
Clifton	300 00	Gillett	200 00
Cleveland	300 00	Glen Haven	200 00
Christiana	300 00	Glen Dale	200 00
Darien	200 00	Glenwood	200 00
Dale	200 00	Glenwood	200 00
Dallas	200 00	Grantsbury	200 00
Delton	200 00	Greenfield	200 00
Drammen	200 00	Grant	200 00
Daniels	200 00	Gilman	200 00
Deerfield	200 00	Gilmanton	200 00
Dayton	300 00	Grover	200 00
Dallas	300 00	Green Valley	200 00
Delafield	300 00	Germantown	200 00
Dunn	300 00	Glenwood	300 00
Dorchester	300 00	Grafton	300 00
Drummond	300 00	Grand Rapids	300 00
Dunbar	300 00	Grant	300 00
Dunbar	300 00	Gratiot	300 00
Dunn	300 00	Greenbush	300 00
Dewey	300 00	Grant	300 00
Deer Creek	300 00	Harrison	200 00
Desota	600 00	Holland	200 00
Eastman	200 00	Hamburg	200 00
Elcho	200 00	Hoard	200 00
Elderon	200 00	Hillsboro	200 00
Evergreen	200 00	Holcombe	200 00
Emmet	200 00	Herman	200 00
Eileen	200 00	Howard	200 00
Edson	200 00	Humboldt	200 00
Eagle	300 00	Harrison	200 00
Eau Galle	300 00	Harris	200 00
Eleva	300 00	How	200 00
Elkhart Lake	300 00	Hebron	200 00
Elk Mound	300 00	Hiles	200 00
Ettrick	300 00	Holland	200 00
East Milwaukee	300 00	Homestead	200 00
Farmington	200 00	Hubbard	200 00

General Fund Disbursements, 1912.

Herman	200 00	Little Wolf	300 00
Hudson	200 00	Lake	300 00
Holland	200 00	Merton	200 00
Herman	200 00	Manitowoc Rapids	200 00
How	200 00	Metomen	200 00
Hansen	200 00	Marion	200 00
Hackley	300 00	Maple Grove	200 00
Hawkins	300 00	Moscow	300 00
Hazelhurst	300 00	Meeme	200 00
Hilbert	300 00	Manchester	200 00
Hixton	300 00	Manitowoc Rapids	200 00
Holcombe	300 00	Marathon	200 00
Hustisford	300 00	Marcellon	200 00
Hixon	300 00	Marquette	200 00
Hixon	300 00	Meeme	200 00
Isabelle	200 00	Merton	200 00
Ironton	200 00	Mifflin	200 00
Ironton	200 00	Milltown	200 00
Ithaca	200 00	Milwaukee	200 00
Jackson	200 00	Milwaukee	200 00
Jefferson	200 00	Minong	200 00
Jacobs	300 00	Modena	200 00
Kingston	200 00	Mosinee	200 00
Kickapoo	300 00	Mosel	200 00
Lincoln	200 00	Mosel	200 00
Lima	200 00	Mt. Hope	200 00
Lyndon	200 00	Milwaukee	200 00
Little Falls	200 00	Mt. Pleasant	200 00
Liberty Grove	200 00	Montrose	200 00
Lessor	200 00	Marshall	200 00
Lima	200 00	Muskego	200 00
Lima	200 00	Mt. Pleasant	300 00
Little River	200 00	Matteson	300 00
Lenroot	200 00	Moundville	300 00
Lima	200 00	Merton	300 00
Lind	200 00	Menomonee	300 00
Little Black	200 00	Madison	300 00
Little River	200 00	Malden Rock	300 00
Longwood	200 00	Mason	300 00
Luck	200 00	Melrose	300 00
Luxemburg	200 00	Merrimac	300 00
Lynxville	200 00	Middleton	300 00
Lyons	200 00	Milford	300 00
Leon	200 00	Milladore	300 00
Lowville	200 00	Milton	300 00
Lima	200 00	Milwaukee	300 00
Liberty Grove	200 00	Milwaukee	300 00
Little Black	200 00	Minocqua	300 00
Liberty	200 00	Mishicott	300 00
Loomis	300 00	Monico	300 00
Lake	300 00	Mt. Pleasant	300 00
Lawrence	300 00	Mequon	300 00
Laona	300 00	Milwaukee	300 00
La Valle	300 00	Marshall	600 00
Lena	300 00	Norrie	200 00
Lowell	300 00	New Denmark	200 00
Luck	300 00	Newton	200 00

General Fund Disbursements, 1912.

North Bend	200 00	Rock Elm	200 00
Nelson	200 00	Ruby	200 00
Nelsonville	200 00	Reseberg	200 00
Neosho	200 00	Randall	200 00
Neva	200 00	Royalton	200 00
Norrie	200 00	Reedsville	300 00
Norrie	300 00	Rosholt	300 00
Nebagamon	300 00	Royalton	300 00
New Diggings	300 00	Rushford	300 00
Nekoosa	300 00	Rose	300 00
Neshkoro	300 00	Sherman	200 00
Neva	300 00	Scott	200 00
New Diggings	300 00	Sumner	200 00
New Glarus	300 00	Shields	200 00
North Freedom	300 00	Suamico	200 00
North Milwaukee	300 00	Spring Prairie	200 00
Ottawa	200 00	St. Joseph	200 00
Otsego	200 00	Spruce	200 00
Osceola	200 00	Springdale	200 00
Osceola	200 00	Spruce	200 00
Orange	200 00	Summit	200 00
Ogema	200 00	Sullivan	200 00
Orange	300 00	St. Croix Falls	200 00
Oak Grove	300 00	Salem	200 00
Oxford	300 00	Saukville	200 00
Otsego	300 00	Seneca	200 00
Pensaukee	200 00	Shanagolden	200 00
Pine Grove	200 00	Sheboygan	200 00
Pensaukee	200 00	Sheboygan	200 00
Price	200 00	Sherry	200 00
Pratt	200 00	Sherman	200 00
Preble	200 00	Solon Springs	200 00
Plymouth	200 00	Somerset	200 00
Pierce	200 00	Somerset	200 00
Pine River	200 00	Spruce	200 00
Patch Grove	200 00	Star Prairie	200 00
Pella	200 00	Steuben	200 00
Pleasant Prairie	200 00	Stiles	200 00
Plover	200 00	Seneca	200 00
Polar	200 00	Salem	200 00
Pound	200 00	Somo	200 00
Pulaski	200 00	St. Croix	300 00
Prairie Farm	200 00	Springfield	300 00
Pewaukee	200 00	Stanton	300 00
Preble	300 00	Spring Valley	300 00
Pleasant Prairie	300 00	Sumner	300 00
Packwaukee	300 00	Saxon	300 00
Port Edwards	300 00	Scandinavia	300 00
Port Wing	300 00	Schleisingsville	300 00
Poy Sippi	300 00	Spencer	300 00
Prairie Farm	300 00	Stockholm	300 00
Rock	200 00	Springfield	300 00
Red Cedar	200 00	Stubbs	300 00
Rushford	200 00	Springfield	300 00
Richfield	200 00	Tiffany	200 00
Richfield	200 00	Turtle	200 00
Rochester	200 00	Troy	200 00

General Fund Disbursements, 1912.

Two Creeks	200 00	Wilson	200 00
True	300 00	Winchester	200 00
Three Lakes	300 00	Windsor	200 00
Utica	200 00	Winter	200 00
Union	200 00	Woodford	200 00
Utica	300 00	Woodruff	200 00
Verona	200 00	Wrightstown	200 00
Waterville	200 00	Wyalusing	300 00
Wyoming	200 00	Washington	300 00
Westford	200 00	Windsor	300 00
Wheaton	200 00	Walworth	300 00
Washington	200 00	Wauwatosa	300 00
Wheaton	200 00	Wauwatosa	300 00
Wood River	200 00	Wingville	200 00
West Marshland	200 00	Warren	300 00
Wood River	200 00	Weston	300 00
Wrightstown	200 00	Waterville	300 00
Warner	200 00	Wayne	300 00
Wauwatosa	200 00	Warrens	300 00
Wauwatosa	200 00	Waterford	300 00
Wauwatosa	200 00	Wausaukee	300 00
Windsor	200 00	Wauzeka	300 00
Withee	200 00	Walworth	300 00
Waunakee	200 00	Wycena	300 00
Wausau	200 00	Watterstown	300 00
West Kewaunee	200 00	Wonewoc	200 00
Weston	200 00	Zenda	200 00
Willow Springs	200 00		
			\$110,700 00

MINING TRADE SCHOOL, CHAP. 631, LAWS 1911.

Andrae, Julius, Co., supplies.....	\$19 69
American Thresherman, adv.....	5 60
Besley, C. H., & Co., machinery.....	39 43
Barnes, W. F. & J., machinery.....	31 00
Beck, George, subscriptions and books.....	18 35
Bishop, M. A., supplies.....	43 50
Buckman, J. H., supplies.....	1 60
Beloit News, adv.....	3 24
Baraboo News, adv.....	2 52
Beers, S. W., plumbing, etc.....	148 01
Briggs & Monroe, equipment.....	42 97
Cabanis, J. H., books.....	7 00
Channon, H. Co., machinery.....	17 10
Chicago Machine Exchange, machinery.....	55 00
Chronicle Co., adv.....	5 44
Central Scientific Co., supplies.....	238 95
Colonial Leather Co., belting.....	63 74
Chicago Record-Herald, adv.....	25 20
Davis, R. E. salary.....	3,246 59
Dobson, George, salary.....	1,140 00
Dugdale, M. R., printing and adv.....	99 75
Davis Typewriter Co., supplies.....	35 00
Daigger, A. & Co., supplies.....	45 94
Dugdale, R. I., expenses.....	76 00

General Fund Disbursements, 1912.

Dodge Mfg. Co., machinery.....	30 90
Dietzgen, Eugene, Co., supplies, etc.....	71 92
Dearborn Chemical Co., supplies.....	29 02
Dana Co., supplies and repairs.....	41 35
Engineering and Mining Journal, adv.....	8 13
Eagle Printing Co., adv.....	4 25
Evening Telegram, adv.....	6 10
Fawcett, J. E., Hardware Co., hardware.....	133 21
Fairbanks, Morse & Co., equipment.....	12 00
Gilmore, C. E., supplies.....	22 65
Galena Iron Works Co., supplies and repairs.....	121 17
Grindell, W. F. & Son, furniture.....	20 00
Gazette, Co., adv.....	8 50
Gasselli Chemical Co., chemicals.....	5 06
Gretlum, Oliver, labor.....	13 75
Gardner, Governor Co., repairs.....	8 93
Harvey & Son, coal.....	52 95
Henry, J. A. & Son, painting.....	670 98
Herald Co., printing.....	14 70
Harden Hand Grenade Co., supplies.....	22 00
Heidmyer, J., glass, etc.....	1 65
Howard, Charles, drayage.....	4 18
Hoard, W. D. & Son, adv.....	8 00
Interstate Light & Power Co., services and lamps.....	293 16
International Steel Co., equipment.....	20 28
Johnson Service Co., supplies.....	10 46
Kirkpatrick, George, salary.....	650 00
Kleibenstein, Brothers, freight and drayage.....	20 00
Kuludjian, A., labor.....	128 50
Kleinhamer, H., salary.....	60 00
Kemler, A. W., matting.....	23 85
Knott, L. E., Co., supplies.....	1 50
Lippincott, J. B. & Co., books.....	5 40
Lumber & Fuel Co., lumber.....	191 80
Morrow, H. B., salary.....	1,625 00
Marshall, J. F., pipe fitting.....	3 85
Mining World Co., adv.....	8 00
Milwaukee Free Press, adv.....	18 62
Mann, Mrs. H. B., salary.....	51 88
Milwaukee Corrugating Co., roofing.....	428 63
Meyer Lumber Co., lumber.....	21 80
Machinist Supply Co., supplies.....	123 33
Manual of Arts Press, supplies.....	2 50
News Tribune, adv.....	1 40
Platteville, city of, water.....	88 62
Platteville Journal, printing.....	12 75
Packard, O. L. Co., machinery.....	367 12
Platteville, Rewey & Ellenboro Telephone Co., service..	19 35
Platteville Lumber & Fuel C., lumber and fuel.....	925 58
Platteville Gas Co., fuel.....	29 90
Platteville postoffice, stamps.....	10 62
Ryerson, J. T. & Son, machinery.....	67 50
Rose, J. W., carpenter work.....	141 30
Ruggles, Martin, labor.....	57 00
Record-Herald Co., adv.....	8 40
Robinson, H. A., chemicals.....	5 50
Rindlaub, W. M., printing.....	20 20

General Fund Disbursements, 1912.

Sickle, M. S., coal.....	462 92
Streissguth-Petran Engraving Co., printing.....	46 00
Street, R. R. & Co., machinery.....	92 15
Sheboygan Journal, adv.....	2 76
Schroeder, W. F., glass.....	16 85
Smith, W. B., hardware.....	81 29
St. Germain, R. J., salary.....	42 50
Stoelting, C. H., Co., equipment.....	4 40
Sentinel Co., adv.....	9 10
Shepard Brothers, coal.....	76 25
Times Journal, adv.....	4 35
Times Co., adv.....	6 80
Tyner Engineering Works, engineering.....	42 00
West Disinfectant Co., supplies.....	30 05
Wood, M., carpenter work.....	30 00
Western Electric Co., equipment.....	256 07
Williams, Burt, adv.....	2 50
	\$13,377 81

AGRICULTURAL EXPERIMENT ASSOCIATION, CHAP. 524, LAWS
1911.

Independent Harvester Co., corn grader.....	\$12 00
Kreuger, H. E., prizes.....	103 50
Lorigan, N. W., services.....	183 00
Devine, W. A., postmaster, postage.....	327 99
Milwaukee Bag Co., bags.....	220 92
Streissguth-Petran Engraving Co., cuts.....	40 82
Cantwell Printing Co., envelopes.....	20 00
Zerbel, L. R., expenses.....	11 30
Moore, Roger, labor.....	28 00
Fehlandt, Elise, services.....	8 50
Challenge Envelope Co., seed envelopes.....	17 50
Agricultural Experiment Station, seed.....	1,125 00
Kreuger, H. E., per diem and exp.....	73 70
Middleton, Albert, seed corn.....	20 25
Norgord, C. P., expenses.....	51 74
Smith, L. C., Typewriter Co., rent of typewriter.....	20 00
Democrat Printing Co., printing.....	929 26
Graber, L. F., expense of exhibit, etc.....	122 96
Stone, A. L., expenses.....	6 24
Printing Board, paper.....	7 25
Bohl, Andrew, premiums.....	26 00
Grebe, Fred, premiums.....	25 00
Ochsner, Arthur, premiums.....	16 00
Randall, T. C., premiums.....	22 75
Sattler, James, premiums.....	39 00
Wagner, A. L., premiums.....	16 00
Ward, R. W., premiums.....	19 50
Howitt, Charles, premiums.....	31 50
West, H. P., premiums.....	64 00
Bonzelet, J. P., premiums.....	10 00
Accola, J. H., seed corn.....	56 25
Kolb, R. A., seed corn.....	2 00
Moore, R. A., expenses.....	11 52
	\$3,669 45

General Fund Disbursements, 1912.

SEED INSPECTION, CHAP. 173, LAWS 1909.

McNulty, J. B., services.....	\$2 40
Fehlandt, Elsie	25 25
Zohorick, Anton, services.....	45 84
Anderson, Martin, services.....	1 90
Challenge Envelope Co., services.....	8 75
Morris, G. C., services.....	8 00
Capital City Paper Co., blotters	20 00
Franke, Alma, services.....	100 10
Sutton, L. F., services.....	2 00
Glasspoole, J. E., services.....	3 00
Kirk, C. L., services.....	61 30
Lunz, Henry, services	75 55
Fehlandt, Lillian, services.....	81 70
Cupples, Samuel, Envelope Co., envelopes.....	6 76
Loos, W. M., services.....	5 20
Webster, H. P., services.....	7 40
Leith, B. D., expenses.....	4 03
	<hr/>
	\$459 18

 APPORTIONMENT OF 85% OF TAX COLLECTED FROM STREET
 RAILWAY AND ELECTRIC LIGHT COMPANIES, CHAP-
 TER 493, LAWS 1905.

City Ashland	\$1,911 00	Town Long Lake	55 04
Town Barksdale.....	2 86	City Superior	8,314 90
Town Sanborn	17 10	Town Algoma	67 53
City Washburn	2 86	Town Black Wolf ...	689 62
Town Washburn	14 25	City Fond du Lac ...	4,872 51
Town White River ...	285 08	Town Fond du Lac ...	171 82
City Green Bay	52 68	Town Friendship ...	575 99
Town Preble	137 37	Village North Fond du Lac	787 65
City Beloit	1,045 30	City Oshkosh	199 50
City Milwaukee	1,710 49	City Grand Rapids...	261 33
City Eau Claire	6,737 44	Village Nekoosa	195 99
Town La Fayette	429 07	Town Port Edwards ..	587 98
City Chippewa Falls ..	242 84	Town Allonez	276 95
Town Union	110 90	Town Ashwaubenon ..	311 19
Town Wheaton	27 88	City De Pere	607 77
Town Elkmound	102 84	City Green Bay.....	3,843 26
Village Elkmound	44 84	Town Howard	24 85
Town Red Cedar.....	411 84	City Kaukauna	72 22
Town Menomonie	28 54	Town Kaukauna	394 60
City Menomonie	816 26	Town Lawrence	672 15
Town Weston	38 08	Town Preble	24 53
Village Elmwood	5 28	Town Vandebroek ...	65 05
Town Rock Elm	31 96	Town Wrightstown ..	182 76
Town El Paso	19 83	Village Wrightstown..	224 10
Town Salem	13 53	City Janesville	351 60
Town Hartland	39 47	City Kenosha	2,138 12
Town Trenton	10 28	Town Campbell	54 70
Town Oak Grove	33 08	City La Crosse	69 57
Town Cedar Lake	33 08	City Onalaska	65 78
Town Loomis	33 08		

General Fund Disbursements, 1912.

City La Crosse	4,371 26	Village Whitefish Bay	862 02
City Manitowoc	616 09	Town Belgium	916 78
Town Manitowoc	159 87	City Cedarburg	289 28
City Two Rivers	159 58	Town Cedarburg	453 14
Town Two Rivers	204 79	Village Cedar Grove..	231 90
City Marinette	2,269 77	Town Grafton	564 78
Town Peshtigo	10 88	Village Grafton	252 28
City Merrill	1,140 33	Town Granville	1,491 28
Village East Milwau-		Town Holland	717 02
kee	2 29	Town Mequon	1,905 84
Town Lake	2,258 27	City Milwaukee	3,668 54
City Milwaukee	227,687 17	Town Milwaukee	2,307 08
Town Wauwatosa	18 40	Village Oostburg	174 20
City Burlington	128 35	City Port Washington	340 87
Town Burlington	177 63	Town Port Washington	831 80
Town Caledonia	1,952 54	City Sheboygan	255 74
City Cudahy	1,511 33	Town Sheboygan	239 11
Town Delafield	1,677 59	Town Wilson	1,039 87
Village East Milwau-		City Beloit	425 80
kee	703 65	Town Beloit	886 58
Town East Troy	515 78	Town Beloit	462 80
Village East Troy	48 66	City Janesville	1,170 66
Town Franklin	850 07	Town Rock	87 30
Town Greenfield	3,733 14	Village Elkhart Lake	389 29
Town Ixonia	624 16	Town Plymouth	116 89
Town Lake	1,923 85	City Plymouth	62 22
Town Milwaukee	441 40	Town Rhine	1,455 82
Town Mt. Pleasant	873 77	Town Sheboygan	5,659 05
Town Mukwonago	169 23	City Sheboygan	322 96
Village Mukwonago	108 69	Town Sheboygan Falls	126 34
Town Muskego	986 82	Vil. Sheboygan Falls..	76 41
Town New Berlin	3,915 39	Town Blooming Grove	150 40
Village North Milwau-		Village Fair Oaks....	7,676 77
kee	978 42	City Madison	173 74
Town Norway	330 18	Town Madison	427 63
Town Oak Creek	1,058 99	Town Vaughn	292 18
City Oconomowoc	346 42	Town Farmington	525 05
Town Oconomowoc	86 95	City Waupaca	282 09
Town Pewaukee	1,401 43	Village Schofield	4,132 12
City Racine	18,626 31	City Wausau	337 15
Town Rochester	218 96	Town Weston	308 65
Town Somers	1,032 51	Town Algoma	102 16
City South Milwau-		Town Black Wolf	110 56
kee	2,829 92	Town Clayton	266 28
Town Summit	1,021 83	City Neenah	330 21
Town Vernon	667 70	Town Neenah	355 85
Town Waterford	66 67	Town Omro	83 26
Village Waterford	80 57	Village Omro	3,832 45
City Watertown	604 76	City Oshkosh	391 92
Town Watertown	187 87	Town Oshkosh	395 44
City Waukesha	1,050 90	Town Vinland	5,223 43
Town Waukesha	783 15	City Appleton	554 82
City Wauwatosa	2,839 65	Town Grand Chute	554 38
Town Wauwatosa	3,267 97	Town Harrison	408 38
City West Allis	3,523 90	City Kaukauna	451 66
Village West Milwau-		Village Little Chute..	1,672 99
kee	984 04	City Menasha	759 51
		Town Menasha	

General Fund Disbursements, 1912.

City Neenah	1,106 15	Town Harrison	554 38
Town Vandebroek ...	196 82		
			<u>\$401,218 10</u>

REASSESSMENT PROCEEDINGS, CHAP. 259, LAWS 1905.

Koester, E. J., town Sullivan, Jefferson Co.....	\$2 44
Koester, E. J., city Janesville, Rock Co.....	2 04
Koester, E. J., towns Rock Falls and King, Lincoln Co..	11 53
Koester, E. J., city New London, Waupaca and Outagamie Co's	9 37
Lyons, T. E., town Sullivan, Jefferson Co.....	2 44
Lyons, T. E., towns Rock Falls and King, Lincoln Co..	11 53
Lyons, T. E., city New London, Waupaca and Outagamie Co's	9 37
Adams, T. S., city Janesville, Rock Co.....	8 16
Adams, T. S., town Rock Falls, Lincoln Co.....	5 76
Adams, T. S., town King, Lincoln Co.....	5 77
Adams, T. S., city New London, Waupaca and Outagamie Co's	9 37
Haugen, N. P., city Janesville, Rock Co.....	2 04
Freeman, W. J., city Janesville, Rock Co.....	276 43
Cowles, H. V., city Janesville, Rock Co.....	478 86
Cowles, Jean, city Janesville, Rock Co.....	65 00
Maas, C. C., city Janesville, Rock Co.....	150 00
Starr, F. P., city Janesville, Rock Co.....	206 50
Taylor, F. A., city Janesville, Rock Co.....	215 00
Snyder, F. H., city Janesville, Rock Co.....	350 00
Earle, Jesse, city Janesville, Rock Co.....	60 00
Dalton, J. E., city Janesville, Rock Co.....	145 00
Mac Lean, I. S., city Janesville, Rock Co.....	125 00
Jerrard, L. P., city Janesville, Rock Co.....	210 00
Sikes, C. A., city Janesville, Rock Co.....	60 00
Trucks, F. S., city Janesville, Rock Co.....	60 00
Crocker, F. A., city Janesville, Rock Co.....	340 00
Houlehan, Edward, town King, Lincoln Co.....	20 00
Sales, Henry, town King, Lincoln Co.....	25 00
Nettleton, William, town King, Lincoln Co.....	115 00
Finn, David, town King, Lincoln Co.....	36 00
Landraint, William, town King, Lincoln Co.....	115 00
Curtis, G. G., town King, Lincoln Co.....	25 00
Delo, Charles, city New London, Waupaca and Outagamie Co's	225 00
Wendlandt, E. W., city New London, Waupaca and Outagamie Co's	65 00
Hildebrand, J. G., city New London, Waupaca and Outagamie Co's	75 00
Shea, D. M., city New London, Waupaca and Outagamie Co's	60 00
Kurszerski, Sue, city New London, Waupaca and Outagamie Co's	48 00
Nolan, H. T., city New London, Waupaca and Outagamie Co's	235 00
Flannagan, Thomas, city New London, Waupaca and Outagamie Co's	220 00

\$4,085 61

General Fund Disbursements, 1912.

REVIEW OF ASSESSMENTS, CHAP. 474, LAWS 1905.

Lyons, T. E., Jackson Co.	8 12
Haugen, N. P., Jackson Co.	5 53
Koester, E. J., Jackson Co.	6 28
Lyons, T. E., Ashland Co.	19 45
Cowles, H. N., Ashland Co.	19 84
Koester, E. J., Outagamie Co.	14 62
Haugen, N. P., Outagamie Co.	13 74
Lyons, T. E., Outagamie Co.	11 99
Adams, T. S., Outagamie Co.	12 50
	\$112 07

WISCONSIN HISTORY COMMISSION.

Democrat Printing Co., printing	1,313 18
State Historical Society, editorial work, etc.	500 00
Estabrook, C. E., expenses and disb.	60 80
Mowry, Duane, copies of letters	22 90
Thwaites, R. G., copyright fees	3 00
State Historical Society, typewriter	50 00
Bresler, C. J., copying	40 00
	\$1,989 88

BLACK RIVER FALLS RELIEF COMMITTEE, CHAP. 21 (SPECIAL SESSION) LAWS 1912.

Johnson, Bennie, labor	12 25
Purnell, John, labor	12 25
Elmer, Fred; labor	9 00
Burnstein, James, labor	9 00
Lee, Christian, labor	9 00
Halverson, Ole, labor	12 25
Halverson, Harold, labor	9 75
Nichols, Verne, labor	8 25
Anderson, Alvin, labor	9 00
Hoffman, P. J., labor	26 00
Faulkner, W., labor	12 25
Christman, Isaac, labor	6 12
Paulley, Leonard, labor	10 50
Millard, George, labor	3 50
Peterson, Albert, labor	7 00
Pfifer, Chas., labor	10 50
Krohn, Victor, labor	6 75
Brevig, Ed., labor	4 50
Thompson, Rollin, labor	4 50
VanBuskirk, Smith, labor	14 00
Meek, Clarence, labor	5 25
Moldenhauer, Frank, labor	5 25
Dickie, George, labor	3 50
Dickie, George, labor	1 75
Hoffman, P. J., labor	8 00

General Fund Disbursements, 1912.

Elmer, Fred, labor	1 50
Pfifer, Chas., labor	1 75
Polley, Leonard, labor	88
Halverson, Ole, labor	1 75
Van Buskirk, Smith, labor	2 00
Krohn, Victor, labor	75
Meek, Clarence, labor	1 75
Thompson, Rollin, labor	1 75
Purnell, John, labor	1 75
Faulkner, Ole, labor	1 75
Moldenhauer, F., labor	1 75
	\$237 50

LEGISLATIVE.

SENATE EMPLOYEES.

Chief Clerk's Department.

Bessey, J. M., bookkeeper	\$130 00
Blackman, H. E., asst. bookkeeper	130 00
Schnitzler, J. L., journal clerk	130 00
Meili, John, asst. journal clerk	130 00
Wolfenson, L. B., revision clerk	75 00
Rhodes, C. W., index clerk	140 00
Trickey, Elmer, enrolling clerk	130 00
Tretow, A. C., engrossing clerk	169 00
Hillyer, R. H., stenographer	130 00
Nelson, A. J., stenographer	130 00
Spencer, F. W., stenographer	130 00
Polk, March, stenographer	95 00
Runge, R. T., stenographer	150 00
Schulte, I. J., stenographer	95 00
Vogt, L. G., stenographer	95 00
Gordon, R. E., stenographer	95 00
Mullen, C. E., typewriter clerk	76 00
Schunck, J. E., typewriter clerk	76 00
Swarthout, O. D., document clerk	16 00
	\$2,122 00

Sergeant-at Arms' Department.

Powell, W. A., asst. sergeant	\$95 00
Williams, D. E., postmaster	76 00
Mahoney, E. P., policeman	78 00
Oates, A. R., night laborer	57 00
Swarthout, O. D., cust. document room	104 00
Cooper, E. G., messenger	38 00
Ketchum, H. E., messenger	52 00
Christianson, C. G., messenger	38 00
Seidler, C. E., messenger	52 00
Harshaw, Myron, messenger	20 00
Mackmiller, W. F., night watchman	33 00
	\$643 00

General Fund Disbursements, 1912.

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Jones, W. W., journal clerk	\$150 00
Tuffley, C. E., asst. journal clerk	55 00
Goldschmidt, W. J., bookkeeper	150 00
Hawker, J. C., asst. bookkeeper	140 00
Shearer, L. M., general clerk	130 00
Nevins, E. V., general clerk	140 00
Van Matre, R. E., proofreader and enrolling clerk	130 00
Blied, J. H., proofreader and enrolling clerk	130 00
Heidner, Albion, index clerk	165 00
Pickering, H. G., stenographer	115 00
Saposs, D. J., stenographer	105 00
Robotka, Frank, stenographer	105 00
Lewis, L. L., stenographer	35 00
Heinrich, A. A., stenographer	130 00
Lawton, W. A., stenographer	130 00
Brandt, O. C., stenographer	130 00
Meyer, F. H., stenographer	130 00
Bode, P. C., stenographer	130 00
Hatch, R. L., stenographer (statistician)	130 00
George, L. B., stenographer	84 00
Lummerding, N. E., stenographer	104 00
Nickerson, C. A., stenographer	104 00
Webster, L. B., typewriter clerk	124 00
Cohn, Louis, typewriter clerk	104 00
Cover, B. C., typewriter clerk	124 00
Kirk, W. E., typewriter clerk	84 00

 \$3,048 00
Sergeant-at Arms' Department.

Goldstrand, Olaf, asst. sergeant	\$130 00
Mayhew, W. A., postmaster	104 00
Hembre, J. O., postoffice messenger	78 00
Bathgate, J. W., custodian document room	104 00
Ruble, J. J., asst. custodian document room	36 00
Wright, Ernest, policeman	78 00
Meiskothe, August, laborer	78 00
Cady, E. C., night watch	78 00
Longbotham, Lyle, gallery attendant	78 00
Olson, M. J., cloak-room attendant	78 00
Hawker, H. W., messenger	34 00
Johnson, W. E., messenger	52 00
Voght, A. L., messenger	52 00
McKittrick, L., messenger	18 00
Bunla, Lewis, messenger	4 00
Pickel, A. E., messenger	20 00
Hilsenhoff, L. P., messenger	52 00
Benedict, M. R., messenger	28 00
Knudsen, J. J., messenger	52 00
Jacobson, R. L., messenger	52 00
Benedict, H. E., messenger	50 00

 \$1,256 00

General Fund Disbursements, 1912.

Chaplains.

Allison, M. G.	\$27 00
Benson, E. L.	27 00
Blakeman, E. W.	12 00
Bostrom, O. H.	6 00
Brown, George	9 00
Conway, J. F.	6 00
Davidson, J. B.	3 00
Edwards, R. H.	9 00
Ewing, A. A.	36 00
Foulkes, Thomas	12 00
Frazier, A. E.	3 00
Frederick, A. E.	3 00
Galloway, J. B.	3 00
Gilmore, F. A.	39 00
Gold, H. R.	30 00
Greenman, W. F.	3 00
Hannaford, W. H.	3 00
Hemenway, C. A.	3 00
Hengell, H. C.	30 00
Horth, E. E.	36 00
Hunt, G. E.	30 00
Jandre, J. A.	30 00
Johnson, T. B.	3 00
Joslin, G. A.	45 00
Knox, P. B.	30 00
Kroesche, A. C.	24 00
McKinney, E. R.	3 00
Miner, H. A.	30 00
Patterson, E. B.	33 00
Phillips, V. S.	42 00
Reed, H. W.	3 00
Reichert, C. F.	42 00
Salzmann, K. O.	30 00
Schoenfeld, F. W.	3 00
Sheldon, F. M.	3 00
Siljan, O. G.	30 00
Tull, A. L.	3 00
Updike, E. G.	21 00
Webb, A. N.	39 00
Wilke, O. J.	30 00

 \$774 00
Chapter 1, Laws 1911.

Meyers, E. A.	\$42 00
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Chapter 504, Laws 1911.

Conover, A. D.	150 00
Dunn County News	143 80
Donald, J. S.	11 28
Hurlbut, W. E.	11 28
McConnell, J. E.	11 28
Perry, M. W.	11 28

General Fund Disbursements, 1912.

Perry, C. B.	11 28
Sholtz, A. H.	11 28
Sanborn, A. W.	11 28
Nye, R. J.	11 28

 \$384 04
Chapter 503, Laws 1911.

Bancroft, L. H.	\$15 00
Cleary, M. J.	48 00
Hudnall, G. B.	99 30
Ledvina, L. W.	81 25
Owen, W. C.	15 83

 \$259 38
Printing.

Democrat Printing Co., senate calendars	\$271 11
Democrat Printing Co., assembly calendars	269 14
Democrat Printing Co., resolutions	981 36
Democrat Printing Co., bills	1,794 14
Democrat Printing Co., enrolled acts	3,031 90
Democrat Printing Co., senate and assembly journals ..	4,479 11
Democrat Printing Co., bulletins	6,224 26
Democrat Printing Co., miscellaneous	1,705 92
Democrat Printing Co., session laws	1,705 21
Democrat Printing Co., special report of Committee on Finance	496 25
State Journal Printing Co., publishing copy laws	4,402 50

 \$25,360 90
Postage.

Madison Postoffice	\$856 95
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Telephone.

Wisconsin Telephone Co.	\$24 15
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Telegrams.

Western Union Telegraph Co.	\$2 65
Postal Telegraph-Cable Co.	3 05

 \$5 70
Textbook Investigation Committee, Chap. 625, Laws 1911.

Sheasby, F. C., salary and expenses.....	\$471 52
Devine, W. A., P. M., postage.....	100 00
Mahon, T. J., expenses.....	82 70
Roycraft, T. A., expenses.....	44 25
Democrat Printing Co., printing.....	81 21

 \$779 68

*General Fund Disbursements, 1912.**Fire Insurance Investigation Committee, Chapter 512, Laws 1911.*

Anderson, Olive, per diem and expenses.....	\$250 20
Brown, H. H., trunk.....	13 00
Brown, J. M., witness fees.....	3 16
Barber, A. J., witness fees.....	3 16
Buckstaff, G. A., witness fees.....	3 16
Burdette, W. C., witness fees.....	3 16
Coon, H. I., witness fees.....	7 50
Democrat Printing Co., printing.....	54 00
Davis, J. J., witness fees.....	1 66
Dean, A. F., witness fees.....	22 50
Durrand, Loyal, witness fees.....	1 58
Essmann, W. L., superintendent of public property, supplies.....	336 21
Ekern, H. L., expenses.....	172 76
Fox, C. P., services and expenses.....	183 57
Gilboy, W. J., expenses.....	181 03
Gernon, G. E., witness fees.....	1 58
Heyl, C. W.....	3 16
Insurance Field Co., book.....	4 00
Johnson, L. L., expenses.....	606 00
Johnson, Ingrid, services and expenses.....	793 42
Kalbus, F. R., witness fees.....	1 58
Kemp, H. E. G., services and expenses.....	156 67
Kreul, W. C. Co., rent of typewriter, etc.....	4 00
Law, Harrison, books.....	3 25
Lyons, F. E., services and expenses.....	521 04
Mortensen, H. J., expenses.....	311 69
McNeil, E. H., witness fees.....	1 58
Nevitt, Charles, witness fees.....	1 58
Oshkosh Office Supply Co., rent of desks.....	5 00
Parsons, Claire, services and expenses.....	344 78
Parker, J. V., witness fees.....	16 75
Printing Board, paper.....	2 12
Palmer, E. H., witness fees.....	17 10
Rough Notes Co., supplies.....	4 01
Randolph, S. W., expenses.....	70 23
Ransom, G. P., witness fees.....	1 58
Rowland, J. D., witness fees.....	7 00
Scott, G. E., expenses.....	377 28
Spectator Co., publications.....	13 85
Seely, H. B., witness fees.....	37 50
Semmann, A. G., witness fees.....	1 58
Underwood Typewriter Co., supplies and rental.....	49 83
Webster, L. B., salary and expenses.....	1,617 75
Wakeman, C. A., witness fees.....	1 58
Waite, O., witness fees.....	1 58
Wolverton, R. O., witness fees.....	4 74
Wisconsin Telephone Co., messages.....	5 70
Wilkinson, G. Y., witness fees.....	1 58
Yale University Press, publications.....	17 20
Zillmer, Theodore, witness fees.....	1 58

 \$6,246 52

General Fund Disbursements, 1912.

Publishing Local Laws.

Evening Wisconsin	\$3 00
Buffalo County Journal.....	1 20
Milwaukee Free Press.....	6 00
Watertown Leader	10 80
Washburn Times	5 40
Neenah Daily News.....	1 20
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	\$27 60

Publishing General Laws in the following named newspapers at \$100.00 each.

Amery Free Press.	Birnamwood News.
Antigo Republican.	Blair Press.
Antigo Journal.	Bloomington Record.
Amerikanische Turnzeitung.	Boyceville Press.
Antigo Herald.	Brodhead News.
Advocate, Sturgeon Bay.	Butternut Eagle.
Amherst Advocate.	Bangor Independent.
Appleton Weekly Post.	Brown County Democrat.
Algoma Record.	Buffalo County Republikaner.
Appleton Crescent.	Bugle, Turtle Lake.
Augusta Eagle.	Belmont Success.
Athens Record.	Boscobel Sentinel.
Amerika, Madison.	Barron County Shield.
Albany Vindicator.	Buffalo County Journal.
Argyle Atlas.	Berlin Courant.
Alma Center News.	Baldwin Bulletin.
Adams County Press.	Bayfield County Press.
Appleton Wecker.	Benton Advocate.
Ashland County Herold.	Birchwood News.
Arcadia Anzeiger.	Bayfield Progress.
Ashland Weekly News.	Banner and Volksfreund, Milwau-
Augusta Times.	kee.
Agitator, Wilmont.	Blanchardville Blade.
Ashland Weekly Press.	Catawba Register.
Bloomer Advance.	Columbus Democrat.
Baraboo News.	Clintonville Tribune.
Badger State Banner.	Cashton Record.
Burlington Free Press.	Chippewa Times.
Bee, Phillips.	Catholic Citizen, Milwaukee.
Badger Blade, Rio.	Colfax Messenger.
Barron County News.	Chronicle, Tigerton.
Baraboo Republic.	Catholic Sentinel, Chippewa Falls.
Boyd Times Herald.	Clear Lake Star.
Beaver Dam Argus.	Chilton Times.
Berlin Weekly Journal.	Commonwealth, Fond du Lac.
Buffalo County News.	Courier-Hub, Stoughton.
Brandon Times.	Columbus Republican.
Bonduel Times.	Chronicle, Two Rivers.
Brillion News.	Crawford County Independent.
Belleville Recorder.	Calumet County Reporter.
Black Creek Times.	Cambria News.
Bruce News Letter.	Cambridge News.
Brooklyn Teller.	Cameron Review.

General Fund Disbursements, 1912.

Campbellsport News.
 County Line Journal.
 Columbia, Milwaukee.
 Cumberland Advocate.
 Chetek Alert.
 Chronicle, Dodgeville.
 Central Union.
 Cassville Index.
 Cuba City News Herald.
 Cedarburg News.
 Clark County Herald.
 Cadott Blade.
 Cassville Record.
 Cudahy Enterprise.
 Crawford County Press.
 Der Sontagsbote.
 Der Seebote.
 Door County Democrat.
 Der Waldbote, Medford.
 Der Herold, Eau Claire.
 Deerfield News.
 Dane County News.
 Das Montagsblatt, Appleton.
 Der Landsman, Green Bay.
 Dale Recorder.
 Delavan Republican.
 Dodge County Pioneer.
 Domacnost, Milwaukee.
 Delavan Enterprise.
 Dodge County Citizen.
 Der Deutsche Pioneer, Wausau.
 Dodge County Banner.
 Deutsche Schweizerst Courier, New
 Glarus.
 Dienstagsblatt, Oshkosh.
 Daheim, Fond du Lac.
 De Soto Argus.
 Die Wahrheit, Manitowoc.
 Dunn County News.
 De Pere News.
 Darlington Democrat.
 Der Volkstern, De Pere.
 Dial Enterprise, Boscobel.
 Der Botschafter, Schleisingerville.
 Der Deutsch Amerikaner.
 De Forest Times.
 Dollar Weekly, Racine.
 Downing Herald.
 Daleyville Doings.
 Evansville Review.
 Eagle River Review.
 Elkhorn Independent.
 Edgerton Eagle.
 East Troy News.
 Elroy Leader.
 Enquirer, Oconto.
 Edgar News.
 Enterprise, Wittenberg.
 Entering Wedge, Durand.
 Eagle Quill.
 Eau Claire Sunday Leader.
 Ellsworth Record.
 Enterprise, Luck.
 Elroy Tribune.
 Farmers Journal.
 Freidenker, Milwaukee.
 Fox Lake Representative.
 Friendship Reporter.
 Free Press, Reedsburg.
 Forest Republican.
 Fifield Tribune.
 Fairchild Observer.
 Fox River Journal, Appleton.
 Forest Echo, Crandon.
 Florence Mining News.
 Frederick Star.
 Forest Advance, Three Lakes.
 Fennimore Times.
 Folkets Avis, Racine.
 Grant County Democrat.
 Goodfellow, Milwaukee.
 Green Bay Semi-weekly Gazette.
 Gegenwart, Appleton.
 Gazette, Stevens Point.
 Greenwood Gleaner.
 Gillett Times.
 Galesville Republican.
 Glenwood Tribune.
 Granton News.
 Grant County News.
 Grand Rapids Tribune.
 Green Lake County Reporter.
 Glidden Enterprise.
 Green County Herald.
 Genoa Junction Times.
 Glen Flora Star.
 Gresham Spirit.
 Grant County Herald.
 Gwiazda Polarna, Stevens Point.
 Green Bay Review.
 Highland Weekly Press.
 Hartford Times.
 Hartland News.
 Hustisford News.
 Hartford Press.
 Hilbert Favorite.
 Horicon Reporter.
 Humbird Enterprise.
 Hammond News.
 Homestead, South Wayne.
 Hillsboro Sentry-Enterprise.
 Hancock News.
 Herold and Volksfreund, La Crosse.
 Holcombe Journal.

General Fund Disbursements, 1912.

Hayward Republican.
 Hudson Star-Observer.
 Herald, Lake Geneva.
 Independent, Wausaukee.
 Iowa County Democrat.
 Independent, Janesville.
 Intelligencer, Viola.
 Iola Herald.
 Iron River Pioneer.
 Independent Register, Brodhead.
 Independence News Wave.
 Juneau Independent.
 Janesville Journal.
 Janesville Gazette.
 Jefferson County Union.
 Juneau Telephone.
 Jefferson County Democrat.
 Juneau County Chronicle.
 Jefferson Banner.
 Jefferson County Journal.
 Journal-Gazette, Monroe.
 Jackson Co. Journal.
 Journal and Sentinel, Grantsburg.
 Kewaunee County Banner.
 Kennan Press.
 Kenosha Volksfreund.
 Kendall Keystone.
 Kickapoo Chief.
 Kaukauna Times.
 Kaukauna Sun.
 Kingston Spy.
 Kewaskum Statesman.
 Kewaunsee Listy, Kewaunee.
 Kiel National Zeitung.
 Kewaunee Enterprise.
 Kilbourn Weekly Events.
 Kuryer Tygodniowy, Milwaukee.
 Kickapoo Scout, Soldiers Grove.
 Lake Mills Leader.
 Lodi Enterprise.
 La Crosse Argus.
 Ladysmith News-Budget.
 Lancaster Teller.
 Loyal Tribune.
 Lomira Review.
 La Crosse Weekly Chronicle.
 Leader, Arcadia.
 Lake Geneva News.
 La Nostra Terra, Hurley.
 Luxembourg News.
 La Farge Enterprise.
 La Crosse Volksfreund.
 La Crosse County Record.
 Leader-Clarion, Superior.
 La Crosse Leader-Press.
 Landsmann, Cochrane.
 Linden Reporter.
 Mineral Point Tribune.
 Monroe Sentinel.
 Milton Journal.
 Marshfield Demokrat.
 Menomonee Falls News.
 Mattoon Times.
 Minocqua Times.
 Mt. Horeb Mail.
 Marshall Record.
 Markesan Herald.
 Manitowoc Post.
 Manitowoc Pilot.
 Marion Advertiser.
 Monroe County Republican.
 Mazomanie Sickle.
 Milwaukee Times.
 Mauston Star.
 Mondovi Herald.
 Marshfield Times.
 Maiden Rock Press.
 Merrill Star-Advocate.
 Marquette County Epitome.
 Morrisonville Tribune.
 Montello Express.
 Marinette Tribunen.
 Mellen Weekly.
 Melrose Chronicle.
 Merrill News.
 Marathon County Register.
 Mayville News.
 Mukwonago Chief.
 Marshfield News.
 Monroe Weekly Times.
 Montfort Mail.
 Monroe County Democrat.
 Monticello Messenger.
 Montreal River Miner, Hurley.
 Mirror-Gazette, Kilbourn.
 Manawa Advocate.
 Menomonie Journal.
 Marinette Volksbote.
 Middleton Times-Herald.
 Milltown Herald.
 Mt. Horeb Times.
 Marathon Times.
 Mosinee Times.
 Monitor-Herald.
 Nonpareil Journal, West Salem.
 New London Press.
 New Century, Milwaukee.
 National Demokrat.
 Northern Wis. Advertiser.
 Norwalk Star.
 Naprgod, Milwaukee.
 New London Republican.
 Northwestern Chronicle.
 News & Republican, New Richmond.

General Fund Disbursements, 1912.

Necedah Republican.
 Neillsville Times.
 Neenah Times.
 New Era, Fall River.
 New Auburn Times.
 News & Itemizer, Washburn.
 New Lisbon Times.
 Nordstern Blaetter, La Crosse.
 Nordstern, La Crosse.
 Nordwestlieher Courier, Fond du
 Lac.
 New North, Rhinelander.
 Omro Herald.
 Oconto County Enterprise.
 Osseo Recorder.
 Oconto County Reporter.
 Oconto Lumberman.
 Oakfield Herald.
 Oconomowoc Enterprise.
 Oconto Falls Herald.
 Omro Journal.
 Oregon Observer.
 Owen Enterprise.
 Osceola Sun.
 Ozaukee County Advertiser.
 Peshtigo Times.
 Prentice Calumet.
 Portage Weekly Democrat.
 Port Washington Zeitung.
 Phonograph, Colby.
 Port Washington Pilot.
 Plymouth Reporter.
 Phillips Times.
 Pardeeville Times.
 Plymouth Post.
 Pepin Herald.
 Poynette Press.
 Palmyra Enterprise.
 Pierce County Herald.
 Patriot, Milwaukee.
 Prescott Tribune.
 Prairie du Chien Union.
 Pick and Gad, Shullsburg.
 Prairie Farm Breeze.
 Park Falls Herald.
 Prentice News.
 Polk County Ledger.
 Portage County Press.
 Pepin County Courier.
 Plymouth Review.
 Port Washington Star.
 Platteville Journal.
 Princeton Republic.
 Pittsville Record.
 Reporter, Two Rivers.
 Richland Rustic.
 Richland Democrat.
 Republican & Press.
 Rice Lake Times.
 Rice Lake Chronotype.
 Ripon Commonwealth.
 Republican Observer.
 Reform, Eau Claire.
 Randolph Advance.
 Ripon Weekly Press.
 Rundschau und Wecker.
 River Falls Journal.
 Reedsburg Times.
 Rhinelander News.
 Rusk County Journal.
 Republican Farmer.
 Racine Journal.
 Reeseville Review.
 Rib Lake Herald.
 Rolnik, Stevens Point.
 River Falls Times.
 Racine Correspondent.
 Readstown Tribune.
 Rock County Banner.
 Rosendale Journal.
 Red Granite Herald,
 Reedsville Reporter.
 Reporter, Hawkins.
 Recorder and Times, Janesville.
 Rhinelander Herald.
 Rovnost, Milwaukee.
 Republican Post, Waupaca.
 Svenska Amerikanska Tribunen.
 Sheboygan Press.
 Sharon Reporter.
 Sauk County News.
 Stevens Point Journal.
 Sheboygan Herald.
 Spooner Advocate.
 Stanley Republican.
 Sauk County Democrat.
 Sparta Herald.
 Sauk City Pioneer Press.
 Sawyer County Gazette.
 Superior Tidende.
 State Register, Portage.
 Saturday Reporter, Fond du Lac.
 Samstags Bote, Appleton.
 Shawano County Journal.
 Sheboygan Journal.
 Sun Prairie Countryman.
 Sheboygan County News.
 Sheboygan Telegram.
 Sun-Republican, Dodgeville.
 Standard Democrat, Burlington.
 Shawano County Advocate.
 Stoddard Times.
 Superior Telegram.
 Sun, Plainfield.

General Fund Disbursements, 1912.

Spring Valley Sun.	Westby Times.
Sawyer County Record.	Weekly Clarion, Abbotsford.
State, Madison.	Weekly Review, Hortonville.
Sheboygan Zeitung.	West Bend News.
Seymour Press.	Wausau Wochenblatt.
Superior Times.	Washington Herold.
Stratford Reporter.	Watertown Weltbuerger.
South Milwaukee Journal.	West Bend Pilot.
Standard Press, St. Croix Falls.	Weekly Index, Dousman.
Shiocton News.	Weekly News Items, Antigo.
Slavie, Racine.	Wisconsin Good Templar.
Searchlight, Marinette.	Waterford Post.
Slavie, Racine (1909).	Walworth Times.
True Republican.	Weekly Home News.
Trempealeau Herald.	Washburn County Register.
Telephone, Milton Jct.	Wausau Record-Herald.
Telegraph-Courier, Kenosha.	Watertown Weekly Leader.
Taylor County Star News.	Waupun Leader.
Tri-County Review, Lone Rock.	Winneconne Local.
Thorp Courier.	Wausau Pilot.
Times-Banner, Whitewater.	Waukesha Freeman.
Tomahawk Leader.	Wausau Sun.
Tomah Journal.	Wonewoc Reporter.
Tomahawk, Tomahawk.	Waunakee Index.
Times Press, Manitowoc.	Waterloo Democrat.
Tygodnik Polski, Milwaukee.	West Bend Beobachter.
Union Grove Enterprise.	Washburn Times.
Vernon County Leader.	Wisconsin Telegraph.
Vorwaerts, Milwaukee.	Watertown Gazette.
Vlastenec, La Crosse.	Wisconsin Thalbote.
Volksfreund, Appleton.	Wild Rose Times.
Volksbote Wochenblatt, Shawano.	Waushara Argus.
Viola News.	Wisconsin Valley Leader.
Vernon County Censor.	Weyauwega Chronicle.
Volkspost, La Crosse.	Wood County Times.
Vilas County News.	Wisconsin Leader, Merrilan.
Valley Advocate, Little Chute.	Weekly Review, Hollandale.
Wauwatosa News.	Wisconsin Staatz Zeitung, Madison.
Wyocena Advance.	Weekly News, Neenah.
Withee Sentinel.	Wisconsin State Journal.
Whitewater Gazette.	Weekly Madisonian, Madison.
Waupaca Record.	Wisconsin Botschafter, Madison.
Whitewater Register.	Weekly Eagle-Star, Marinette.
Wisconsin Tobacco Reporter.	Waupun Democrat.
Wisconsin Weekly Defender.	Witness and Mining Times, Platteville.
Waukesha Dispatch.	Weekly Herald, Chippewa Falls.
Wood County Reporter.	Welcome Independent.
Wisconsin Demokrat, Chilton.	
Wilton Herald.	

\$52,100 00

SPECIAL SESSION, 1912.

MILEAGE OF SENATORS.

Perry, M. W.	\$46 20	Weigle, G. J.	17 00
Burke, Timothy	39 00	Gaylord, W. R.	17 00
Bodenstab, H. H.	17 00	Zophy, Gabriel	17 00

General Fund Disbursements, 1912.

Klecza, J. C.....	17 00	Whitehead, J. M.....	8 00
Kileen, E. F.....	29 00	Snover, C. A.....	8 20
Owen, W. C.....	42 80	Thomas, J. W.....	41 00
Linley, Victor.....	67 00	Albers, W. W.....	48 80
Sanborn, A. W.....	82 20	Donald, J. S.....	6 00
Husting, Paul.....	14 60	True, J. M.....	7 40
Culbertson, H. M.....	36 40	James, D. G.....	12 80
Randolph, S. W.....	32 40	Scott, G. E.....	49 00
Blaine, J. J.....	14 00	Stevens, W. T.....	67 20
Lyons, E. H.....	29 60	Teasdale, Howard.....	21 60
White, M. F.....	36 60	Hoyt, G. E.....	23 20
Krumrey, Henry.....	28 00		
Browne, E. E.....	42 80		
			\$918 80

MILEAGE OF ASSEMBLYMEN.

Ballard, C. B.....	\$36 40	Katzban, Michael.....	16 80
Bell, W. H.....	21 40	Kay, W. A.....	57 80
Berg, O. H.....	84 00	Kealy, Andrew.....	50 00
Berner, E. J.....	16 80	Kiefer, E. H.....	16 80
Biehler, W. J.....	28 00	Klenzendorff, G.....	16 80
Bingham, G. W.....	21 20	Kneen, E. J.....	23 40
Binner, Max.....	16 80	Knight, W.....	94 00
Brockhausen, Fred.....	16 80	Krueger, H. E.....	30 20
Clark, R. L.....	33 00	La Budde, O. A.....	29 20
Crowell, O. A.....	32 60	Lentz, Charles.....	27 40
Dennhardt, J. H.....	35 80	Long, A. H.....	19 60
Draper, F. W.....	39 30	Ludlow, Willis.....	7 40
Ellingson, C. P.....	67 80	Mahon, T. J.....	54 80
Evans, T. M.....	10 00	McConnell, J. E.....	26 60
Fenske, August.....	48 00	Metcalfe, F. B.....	16 80
Fisher, G. U.....	8 00	Miller, J. D.....	41 50
French, J. B.....	67 00	Monson, Chris.....	14 80
Gettle, L. E.....	5 00	Mortensen, H. J.....	16 00
Gilbertson, J. C.....	37 20	Morton, G. E.....	16 80
Gilboy, W. J.....	16 80	Nelton, Peter.....	37 80
Goff, S. C.....	13 60	Nye, R. J.....	67 00
Grimsrud, Lawrence.....	27 00	O'Connor, M.....	17 00
Gulickson, A.....	48 00	O'Day, John.....	62 00
Hahn, Jacob.....	16 80	Onstad, Otto.....	6 00
Haight, E. E.....	6 00	Parkinson, E. D.....	19 00
Hansen, Carl.....	32 40	Perry, C. B.....	16 00
Hinz, Robert.....	59 60	Pickart, Christian.....	32 20
Hofstatter, J. R.....	7 40	Plowman, A. J.....	51 00
Hull, Merlin.....	25 00	Potts, A. R.....	46 00
Hurlbut, W. E.....	35 00	Raymond, E. A.....	42 20
Ingram, C. A.....	44 40	Reader, W.....	60 00
Janssen, H. J.....	41 60	Roessler, O. F.....	7 00
Joerns, O. B.....	26 80	Rohan, W. M.....	38 00
Johnson, Axel.....	57 20	Roycraft, T. A.....	40 40
Johnson, C. J.....	53 20	Rupp, Lewis.....	32 20
Johnson, L. L.....	40 80	Smith, Simon.....	10 80
Jones, J. R.....	23 40	Schmidt, Nicholas.....	60 40
Jones, P. H.....	15 00	Schreiner, David.....	17 00
Kahn, Arthur.....	16 80	Schwalbach, H. V.....	20 60
Kamper, J. H.....	24 60	Sholts, A. H.....	2 40

General Fund Disbursements, 1912.

Sorge, A. O.....	10 60	Vint, J. H.....	16 80
Spoor, Newcomb	19 00	Wells, A. V.....	16 60
Stern, E. C.....	16 80	Wheelan, W. E.....	49 60
Stevenson, Andrew	4 60	Yockey, C. W.....	16 80
Thomas, E. O.....	50 20	Youmans, L. E.....	21 40
Urquhart, E. L.....	60 30		
Viebahn, C. F.....	7 20		
			<hr/>
			\$2,808 10

SENATE EMPLOYEES.

Chief Clerk's Department.

Wyllie, Fred, chief clerk	\$70 00
Schnitzler, J. L., journal clerk	35 00
Meili, John, asst. journal clerk	35 00
Bessey, J. M., bookkeeper	30 00
Wolfenson, L. B., revision clerk	35 00
Trickey, Elmer, enrolling clerk	35 00
Tretow, A. C., engrossing clerk	35 00
Cover, Ben, stenographer	20 00
Mullen, C. E., stenographer	20 00
Vogt, Leon, stenographer	35 00
Marsh, Herbert, mailing clerk	8 00

\$358 00*Sergeant-at-Arms' Department.*

Leicht, C. A., sergeant	\$49 00
Cooper, E. Z., cust. document room	20 00
Macmillar, W. F., night watchman	21 00
Ketcham, H. E., messenger	10 00
Harshaw, Myron, messenger	8 00
Marsh, H. N., messenger	12 00

\$120 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Shaffer, C. E., chief clerk	\$70 00
Jones, W. W., journal clerk	35 00
Goldschmidt, W. J., bookkeeper	35 00
Brown, George, index clerk	35 00
Shearer, L. M., general clerk	35 00
Bode, P. C., stenographer	35 00
Saposs, D. J., stenographer	40 00
Lummerding, N. E., stenographer	35 00
Lawton, W. A., stenographer	40 00
Webster, L. B., typewriter clerk	24 00
Van Matre, R. E., enrolling clerk	25 00

\$409 00

General Fund Disbursements, 1912.

Sergeant-at-Arms' Department.

Irvine, W. S., sergeant	\$49 00
Goldstrand, Olaf, asst. sergeant	30 00
Mayhew, W. A., postmaster	28 00
Bathgat, J. W., document room clerk	28 00
Wright, E. F., policeman	21 00
Jacobson, R. L., messenger	14 00
Knudsen, J. J., messenger	14 00
Pickel, A. E., messenger	14 00
Bunta, L. L., messenger	10 00
Voght, A. L., messenger	10 00
Hildenhoff, Leonard, messenger	10 00
Neprud, Carl, night watchman	15 00

 \$243 00
Postage.

Madison Postoffice, assembly	\$26 00
Madison Postoffice, senate	13 86

 \$39 86
Printing.

Democrat Printing Co., misc. printing	\$7 14
State Journal Printing Co., printing laws	108 10

 \$115 24

MISCELLANEOUS.

Castle, B. J., chap. 598, laws 1911	\$777 00
Maxon, Glenway, chap. 597, laws 1911	248 23
Olin, J. M., chap. 597, laws 1911	577 25
Winkler, F. C., chap. 597, laws 1911	250 00
Clark, D. B., chap. 647, laws 1911	270 00
Stephenson, Isaac, chap. 589, laws 1911, refund	25,000 00
Rickeman, G. W., chap. 647, laws 1911	733 82
DeForest, village of, chap. 647, laws 1911	20 00
Gratz, A. W., chap. 647, laws 1911	220 50
Hardware Dealers Mutual Fire Insurance Co., chap. 647, laws 1911	247 26
Bennett, N. A., chap. 647, laws 1911	180 00
Paddock, J. O., chap. 647, laws 1911	131 50
Wisconsin Tuberculosis Commission, chap. 647, laws 1911	105 00
Thomas, J. A., chap. 647, laws 1911	16 00
Patzer, Adolph, chap. 617, laws 1911	500 00
Milward, Daisy, chap. 617, laws 1911	250 00
Little, C. S. chap 647, laws 1911	50 00
Grotophorst, Evans & Thomas, sec. 3203 W. S.	267 75
Chynoweth, E. E., chap. 594, laws 1911	5,000 00
McArthur, H. J., chap. 617, laws 1911	1,000 00
Boyle, J. T., chap. 645, laws 1911	4,216 66
Cleary, F., refund on patent fee	50
Stahle, Charles and Margaret, certificates fees refunded	2 00
Milwaukee National Bank, cancelled draft, chap. 473, laws 1905	11 15

General Fund Disbursements, 1912.

Sanborn & Sanborn, purchase of copyright of Wis. Statutes, chap. 145, laws 1911	12,500 00
Sherman, Oluf, and W. E. Steinberg, fees refunded	2 00
Greené, G. G., special counsel, income tax suit	2,134 57
Butler, H. L., special counsel in defence of sec. 1754 ..	125 00
Drew, Walter, special counsel, Northern Pacific Ry. Co vs. Railroad Com.	500 00
Kronshage, Theodore, special counsel, water power cases	2,557 96
Lines, George, special counsel in six cases against the state	2,805 80
Corrigan, W. D., special counsel, water power cases ...	2,799 63
Dodge, J. E., special counsel, income tax suit	1,144 25
Lehner, Philip, removal proceedings, chap. 445, laws 1905	14 16
Hooper, J. F., removal proceedings, chap. 445, laws 1905	289 81
Cowen, H. K., removal proceedings, chap. 445, laws 1905	149 01
Sundry persons, witness fees, removal proceedings, chap. 445, laws 1905	112 62
Sundry persons, miscellaneous, removal proceedings, chap. 445, laws 1905	132 72
Drainage Fund, chap. 13, laws (special session) 1912 ..	50,000 00
Forestry Investment Fund, chap. 639, laws 1911	48,172 96
Farmers' institutes, American Express Co.	292 70
Farmers' institutes, Wells, Fargo & Co.	143 46
State Conservation Commission, H. H. Hoard, chap. 644, laws 1911	7 54
Lehmicke, A. J., patent fee refunded	50
Tullar, D. S., patent fee refunded	50
Wisconsin Grain and Warehouse Com. Fund, chap. 458, laws 1911	5,742 47
	\$169,702 28

*Total book disbursements (including transfers, agency transactions and refunds)..... \$7,537,232 98

* For statement of net disbursements see pp. 27, 28.

School Fund, 1912.

SCHOOL FUND.

Receipts.

Fines:		Marathon	1,574 65
Adams	\$226 73	Marinette	1,472 96
Ashland	896 84	Marquette	68 46
Barron	873 67	Monroe	688 62
Bayfield	599 25	Oconto	276 04
Brown	1,206 38	Oneida	330 26
Buffalo	39 20	Outagamie	603 68
Burnett	401 80	Ozaukee	201 88
Calumet	357 39	Pepin	74 48
Chippewa	327 98	Pierce	288 87
Clark	401 80	Polk	691 56
Columbia	1,173 06	Portage	1,017 57
Crawford	304 78	Price	381 54
Dane	5,535 05	Racine	979 02
Dodge	872 53	Richland	326 34
Door	245 00	Rock	1,499 10
Douglas	1,628 76	Rusk	512 27
Dunn	344 14	St. Croix	412 58
Eau Claire	405 72	Sauk	710 83
Florence	200 90	Sawyer	333 95
Fond du Lac	453 52	Shawano	337 44
Forest	574 83	Sheboygan	1,389 04
Grant	695 16	Taylor	330 77
Green	260 68	Trempealeau	354 09
Green Lake	149 94	Vernon	942 93
Iowa	638 96	Vilas	577 22
Iron	1,291 39	Walworth	1,483 45
Jackson	255 46	Washburn	112 70
Jefferson	1,794 72	Washington	893 10
Juneau	226 38	Waukesha	1,215 21
Kenosha	2,549 37	Waupaca	798 60
Kewaunee	24 50	Waushara	425 98
La Crosse	827 12	Winnebago	2,146 30
Lafayette	711 16	Wood	710 50
Langlade	554 00		
Lincoln	803 60	Total	\$52,769 00
Manitowoc	755 24		
Loans:			
Ashland county		\$2,666 67	
B. S. D. town Morse		533 33	
Chippewa county		2,526 30	
Village Loyal		894 73	
City Madison		5,000 00	
Town Superior		1,800 00	
Grant county		2,633 80	
City Mineral Point		2,000 00	
Town Arena		350 00	
City Oconto		1,750 00	
City Oconto		2,500 00	
Richland county		1,333 33	
Village Iola		650 00	
Rusk county		500 00	
Village Viola		350 00	
City Whitewater		150 00	
City Menasha		1,000 00	

\$26,638 16

School Fund, 1912.

Bonds:

Mondovi city	\$800 00
Milwaukee city	10,000 00
Chilton city	7,600 00
Chilton town	1,740 00
Berlin city	1,000 00
Eau Claire city.....	30,000 00
Westby village	300 00
Oconomowoc city	2,500 00
Grand Rapids	1,000 00
Durand city	1,000 00
West Bend city.....	2,000 00
Boscobel city	1,000 00
Wauwatosa city	1,000 00
Tomahawk city	800 00
Columbus city	25,000 00
Sale of lands	10,312 45
Dues on certificates of sales	2,792 90
McGovern, F. E., governor, 5% of net proceeds of land sales by United States	166 50
School district loans	210,404 15
Total School Fund receipts	\$404,483 16

Disbursements.

School District Loans:

Jt. No. 10, Jefferson and Sylvester, Green county	\$1,500 00
No. 4, Leola, Adams county	500 00
No. 1, Withee, Clark county	800 00
Jt. No. 1, Muscoda and village Muscoda, Grant county	1,300 00
Jt. No. 3, Pound and Beaver, Marinette county.....	600 00
No. 3, Harrison, Waupaca county.....	600 00
No. 4, McMillan, Marathon county	500 00
Jt. No. 2, Withee and Reseberg, Clark county.....	800 00
No. 1, Breed, Oconto county.....	500 00
No. 3, Price, Langlade county.....	1,800 00
Jt. No. 12, Brooklyn and Trego, Washburn county....	1,000 00
Jt. No. 19, Caledonia and Racine city, Racine county..	8,000 00
No. 6, Lincoln, Wood county.....	1,100 00
Jt. No. 14, Holland and village Oostburg, Sheboygan county	3,000 00
Jt. No. 1, Auburndale and village Auburndale, Wood county	1,800 00
Jt. No. 1, Drammen, Eau Claire Co., Naples, Buffalo county	1,500 00
No. 2, Eau Pleine, Marathon county.....	1,500 00
Jt. No. 2, Weston and village Schofield, Marathon county	1,600 00
No. 7, Stinnett, Washburn county.....	1,000 00
Jt. No. 10 Jefferson and Sylvester, Green county.....	1,000 00
No. 9, Pound, Marinette county	1,800 00
No. 16, Pound, Marinette county	1,000 00
No. 8, Beaver, Marinette county.....	1,000 00
No. 2, Jackson, Burnett county	500 00
No. 6, Springfield, St. Croix county.....	525 00

School Fund, 1912.

Jt. No. 1, Linn, Lyon's Geneva and city Lake Geneva, Walworth county.....	7,000 00
No. 2, Bear Lake, Barron county.....	1,200 00
No. 5, Kickapoo, Vernon county.....	500 00
Jt. No. 1, Lessor, Hartland, Angelica and Maple Grove, Shawano county.....	500 00
No. 4, Lincoln, Burnett county.....	100 00
Jt. No. 5, Lakeland and Maple Plain, Barron county..	600 00
Jt. No. 3, Watterstown and Muscoda, Grant county..	500 00
No. 5, Elderon, Marathon county.....	700 00
No. 6, Holton, Marathon county.....	1,500 00
No. 1, Hawthorne, Douglas county	3,500 00
No. 5, New Denmark, Brown county.....	8,000 00
No. 4, Glencoe, Buffalo county	1,700 00
No. 9, Maple Grove, Barron county	1,600 00
No. 6, village Schleisingerville, Washington county..	4,000 00
Jt. No. 17, Ottawa and Summit, Waukesha county....	2,000 00
Jt. No. 1, Walworth and village Walworth, Walworth county	15,000 00
No. 1, Hartland, Shawano county	6,000 00
Jt. No. 4 Sullivan and Concord, Jefferson county	3,000 00
No. 1, Cudahy city, Milwaukee county.....	15,000 00
Jt. No. 1, Royalton, Weyauwega and village Weyau- wega, Waupaca county.....	11,500 00
Cudahy city, Milwaukee county	6,000 00
Jt., No. 2, Hull and Colby, Marathon and Clark counties	1,500 00
No. 2, Bear Creek, Waupaca county.....	2,400 00
No. 4, Greenwood, Taylor county.....	1,200 00
No. 1, Day, Marathon county.....	1,400 00
No. 1, Red Springs, Shawano county	2,000 00
Jt. No. 1, Stanley and village Cameron, Barron county	4,000 00
Jt. No. 12, Willow and Rockbridge, Richland county..	600 00
No. 1, Summit, Waukesha county	8,000 00
No. 1, Lomira, Dodge county.....	2,000 00
No. 3, Stiles, Oconto county.....	1,500 00
No. 1, Exeter, Green county	1,100 00
No. 1, Johnson, Marathon county	300 00
No. 4, Pittsfield, Brown county	2,000 00
Jt. No. 1, Clear Lake, Black Brook and village Clear Lake, Polk county.....	9,600 00
No. 6, Wiota, Lafayette county	2,000 00
Jt. No. 1, Thorp, Withee and village Thorp, Clark county	4,500 00
Jt. No. 1, Crystal Lake and Maple Plain, Barron county	1,500 00
Jt. No. 1, Browning and Goodrich, Taylor county....	1,200 00
No. 4, Marion, Juneau county.....	600 00
Jt. No. 2, Stockton and Amherst, Portage county....	1,600 00
No. 3, Marion, Waushara county.....	1,200 00
No. 3, Pilsen, Bayfield county	1,300 00
Jt. No. 2, Lincoln and Red Wing, Kewannee county..	5,000 00
No. 7, Springfield, St. Croix county.....	800 00
Jt. No. 18, Arcadia and Ettrick, Trempealeau county	2,000 00
Jt. No. 8, Highland and village Highland, Iowa county	25,000 00

School Fund Income, 1912.

No. 2, Knox, Price county	6,800 00
No. 3, Angelica, Shawano county.....	1,800 00
No. 11, Lind, Waupaca county	2,000 00
Jt. No. 4, Gale and Ettrick, Trempealeau county.....	1,600 00
Jt. No. 1, Iola and village Iola, Waupaca county.....	17,000 00
No. 5, Adams, Green county.....	900 00
Jt. No. 1, City Waupun, Waupun, Alto, Trenton, and Chester, Dodge and Fond du Lac counties	25,000 00
Jt. No. 4, Mifflin and village Rewey, Iowa county....	3,000 00
No. 7, Pike Lake, Marathon county	500 00
No. 5, Remington, Wood county.....	500 00
Jt. No. 2, Sun Prairie, Bristol and village Sun Prairie, Dane county	5,500 00
Jt. No. 7, Clinton and Webster, Vernon.....	800 00
No. 7, Barron, Barron county	1,600 00
No. 4, Preble, Brown county	1,800 00
No. 7, Arpin, Wood county	1,500 00
No. 4, Springfield, Dane county	1,400 00
No. 3, Clear Lake, Polk county	1,000 00
No. 3, Clear Lake, Polk county.....	1,500 00
No. 2, Vance Creek, Barron county	1,000 00
Jt. No. 6, Springlake, Rock Elm and village Elmwood, Pierce county; Weston, Dunn county	1,500 00
Union Free High, Warren, St. Croix county.....	10,000 00
No. 9, Linn, Walworth county.....	2,500 00
No. 4, Arpin, Wood county	1,500 00
Jt. No. 5, Belmont and Wild Rose, Portage and Wau- shara counties.....	1,200 00
Jt. No. 17, Granville and village North Milwaukee, Milwaukee county.....	12,000 00
Jt. No. 2 Richland and city Richland Center, Richland county	2,000 00
Jt. No. 1, Rock, Center, Janesville and Plymouth, Rock county	1,600 00
Union No. 1, Town and city Ripon, Fond du Lac county	25,000 00
No. 22, Mt. Pleasant, Racine county.....	3,000 00
No. 11, Salem, Kenosha county.....	1,200 00
	<hr/>
	\$346,125 00
New Lisbon city bonds	\$4,000 00
Sörensen, Nils, estate of Andrew Sorrensen.....	234 44
Sörensen, K. L. estate of Andrew Sorrensen.....	234 44
Larsen, N. L., estate of Andrew Sorrensen.....	33 49
Sörensen, M. K., estate of Andrew Sorrensen.....	234 44
Larsen, A. J., estate of Andrew Sorrensen.....	33 49
Larsen, N. M., estate of Andrew Sorrensen.....	33 49
Larsen, I. K., estate of Andrew Sorrensen.....	33 49
Johnson, L. E., estate of Andrew Sorrensen	33 50
Lauritz, Sauren, estate of Andrew Sorrensen	33 49
Larsen, Edward, estate of Andrew Sorrensen.....	33 49
	<hr/>
Total School Fund disbursements.....	\$351,062 76

School Fund Income, 1912.

SCHOOL FUND INCOME.

Receipts.

- (Rate .00063200547)

Tax:

Adams	\$5,008 12	Marinette	18,865 16
Ashland	11,276 57	Marquette	7,797 02
Barron	15,506 02	Milwaukee	365,751 52
Bayfield	10,351 29	Monroe	18,780 07
Brown	36,491 04	Oconto	15,110 89
Buffalo	12,244 91	Oneida	8,978 46
Burnett	4,042 76	Outagamie	37,253 71
Calumet	16,875 15	Ozaukee	15,120 36
Chippewa	19,917 82	Pepin	4,671 66
Clark	19,374 42	Pierce	14,598 52
Columbia	30,001 39	Polk	14,175 48
Crawford	9,653 53	Portage	15,513 61
Dane	87,533 73	Price	8,351 17
Dodge	52,449 85	Racine	47,937 79
Door	11,098 34	Richland	15,088 90
Douglas	29,351 21	Rock	53,684 18
Dunn	16,011 19	Rusk	7,350 44
Eau Claire	20,225 16	St. Croix	19,097 19
Florence	2,592 90	Sauk	29,093 92
Fond du Lac	47,537 96	Sawyer	6,297 84
Forest	7,243 62	Shawano	18,176 62
Grant	35,772 33	Sheboygan	41,018 54
Green	29,207 54	Taylor	8,938 76
Green Lake	14,775 58	Trempealeau	16,336 09
Iowa	25,232 80	Vernon	19,553 59
Iron	5,132 20	Vilas	5,875 11
Jackson	11,311 64	Walworth	37,271 89
Jefferson	35,965 12	Washburn	4,578 30
Juneau	11,969 53	Washington	22,996 15
Kenosha	27,186 18	Waukesha	35,855 11
Kewaunee	13,168 41	Waupaca	21,524 77
La Crosse	28,073 98	Waushara	12,155 85
Lafayette	26,358 03	Winnebago	47,258 51
Langlade	11,996 41	Wood	19,147 95
Lincoln	12,545 05		
Manitowoc	37,536 99		
Marathon	33,765 10		
			\$1,858,989 00

Interest on Loans:

Ashland county	\$560 00
B. S. D. town Morse	149 37
Chippewa county	252 64
Village Loyal	532 37
City Madison	700 00
Village DeForest	350 00
B. of E. city Madison	1,050 00
City Sturgeon Bay	525 00
Town Superior	504 00
Grant county	276 51
City Mineral Point	770 00
Town Arena	232 75
Village Highland	371 87
City Black River Falls	420 00

School Fund Income, 1912.

Village Blanchardville	140 00
Village Blanchardville	105 00
City Oconto	175 00
City Oconto	525 00
Richland county	373 33
Village Viola	204 75
Rusk county	332 50
Trempealeau county	840 00
Village Viola	110 25
City Whitewater	89 25
City Menasha	50 00
Interest on Bonds:	
Mondovi city	\$462 00
Milwaukee city	200 00
Ashland city	1,250 00
Eau Claire city	1,350 00
Elroy city	350 00
Superior city	9,520 00
Chilton city	171 00
Grand Rapids city	2,040 00
Chilton town	485 03
Tomahawk city	192,00
Highland village	20 00
Coon town	300 00
Wauwatosa city	360 00
Berlin city	665 00
Columbus city	1,494 87
Westby village	180 00
New Lisbon city	40 27
Oconomowoc city	280 00
Durand city	644 00
West Bend city	200 00
Boscobel city	160 00
Interest on bank deposits	6,125 98
Interest on land certificates, etc.	431 14
Interest on school district loans.....	57,957 27
Railroad Commission, fees for authorizing bond issues, etc., chap. 593, laws 1911	43,086 30
Calumet county, refund school apportionment.....	33 92
Outagamie county, refund school apportionment....	80 49
General Fund, chap. 313, laws 1903, less salary and expenses rural school inspector.....	197,042 37
General Fund, interest on certificates of indebtedness	109,459 00
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Total book receipts (including transfers and re-funds)	\$2,303,209 23

Disbursements.

Jones, J. R., interest refunded	\$2 97
Stahle, Charles and Margaret, interest refunded.....	29 25
Miller, F. V., interest refunded	6 73
Starr, W. J., interest refunded.....	56
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	\$39 51

School Fund Income, 1912.

Transportation of Pupils, Chap. 502, Laws 1909.

Jt. 5, Daniels and Wood River, Burnett county.....	50 10
3, Drammen, Eau Claire county	113 30
2, West Marshland, Burnett county	47 95
9, Albion, Jackson county.....	80 00
Jt. 1, Curran and Hixton, Jackson county	87 10
2, Pound, Marinette county	24 64
3, Niagara, Marinette county	49 07
14, Lincoln, Monroe county	50 00
7, Pensaukee, Oconto county	24 55
8, Almond, Portage county.....	23 80
1, True, Rusk county	35 00
1 and 2, Hawkins, Rusk county	116 40
3, Rush River, St. Croix county	14 10
— Eagle River, Vilas county	288 60
9, Spooner, Washburn county.....	28 80
10, Minong, Washburn county	19 11
Jt. 3, Holland and Onalaska, La Crosse county.....	65 00
3, Homestead, Florence county	45 23
—Port Wing, Bayfield county	328 06
—Lawrence, Rusk county	114 71
	<hr/>
	\$1,605 52

Teachers' Insurance and Retirement Fund, chap. 323,
laws 1911

\$65,716 50

Apportionment to Counties:

Adams	\$8,016 80	Kenosha	26,357 80
Ashland	20,959 62	Kewaunee	16,366 29
Barron	30,615 26	La Crosse	37,929 59
Bayfield	15,937 02	Lafayette	17,222 18
Brown	51,097 37	Langlade	18,244 41
Buffalo	15,537 27	Lincoln	18,032 47
Burnett	9,232 21	Manitowoc	42,062 21
Calumet	15,482 10	Marathon	58,234 52
Chippewa	31,007 43	Marinette	34,575 83
Clark	31,265 00	Marquette	10,485 14
Columbia	25,483 15	Milwaukee	369,837 18
Crawford	15,188 47	Monroe	24,640 71
Dane	64,180 05	Oconto	27,506 13
Dodge	40,062 56	Oneida	10,246 40
Door	17,930 51	Outagamie	47,043 71
Douglas	32,107 48	Ozaukee	16,119 47
Dunn	23,821 43	Pepin	7,265 57
Eau Claire	29,939 59	Pierce	19,760 29
Florence	3,302 78	Polk	21,906 72
Fond du Lac	41,046 27	Portage	31,755 99
Forest	6,297 00	Price	13,796 01
Grant	32,429 44	Racine	46,260 31
Green	17,286 57	Richland	16,809 02
Green Lake	14,343 33	Rock	45,197 84
Iowa	19,054 67	Rusk	11,397 41
Iron	7,482 89	St. Croix	24,662 14
Jackson	15,794 80	Sauk	27,401 48
Jefferson	31,544 05	Sawyer	5,755 03
Juneau	18,432 24	Shawano	30,422 54
		Sheboygan	49,834 06

School Fund Income, 1912.

Taylor	14,321 84	Waukesha	29,005 91
Trempealeau	21,710 84	Waupaca	28,836 94
Vernon	26,094 87	Waushara	16,833 15
Vilas	4,145 25	Winnebago	53,519 72
Walworth	21,565 98	Wood	31,273 06
Washburn	9,065 86		
Washington	21,134 00		<u>\$2,089,513 23</u>

Aid to Rural Schools in the following named Counties, complying with Chap. 600, Laws 1907, and Chap. 154, Laws 1909.

Adams	\$2,100 00	Marathon	2,850 00
Ashland	1,450 00	Marinette	650 00
Barron	1,400 00	Marquette	150 00
Bayfield	1,000 00	Milwaukee	800 00
Brown	3,000 00	Monroe	1,550 00
Buffalo	1,350 00	Oconto	1,550 00
Burnett	700 00	Oneida	550 00
Calumet	950 00	Outagamie	1,350 00
Chippewa	2,600 00	Ozaukee	750 00
Clark	1,950 00	Pepin	300 00
Columbia	1,500 00	Pierce	750 00
Crawford	3,050 00	Polk	1,150 00
Dane	4,650 00	Portage	1,800 00
Dodge	3,100 00	Price	1,900 00
Door	850 00	Racine	1,150 00
Douglas	1,000 00	Richland	2,350 00
Dunn	1,150 00	Rock	1,550 00
Eau Claire	1,000 00	Rusk	1,150 00
Florence	450 00	St. Croix	200 00
Fond du Lac	2,200 00	Sauk	2,450 00
Forest	50 00	Sawyer	500 00
Grant	1,950 00	Shawano	1,000 00
Green	350 00	Sheboygan	1,550 00
Green Lake	200 00	Taylor	1,450 00
Iowa	2,450 00	Trempealeau	3,900 00
Iron	450 00	Vernon	2,000 00
Jackson	1,350 00	Vilas	400 00
Jefferson	1,100 00	Walworth	2,250 00
Juneau	2,250 00	Washburn	1,200 00
Kenosha	1,450 00	Washington	1,600 00
Kewaunee	900 00	Waukesha	1,800 00
La Crosse	450 00	Waupaca	2,650 00
Lafayette	2,150 00	Waushara	1,200 00
Langlade	1,550 00	Winnebago	1,650 00
Lincoln	1,150 00	Wood	1,200 00
Manitowoc	1,450 00		
			<u>\$104,000 00</u>

*Total book disbursements (including transfer and refunds) \$2,260,874 76

* For statement of net disbursements see pp. 27, 28.

University Fund, 1912.

UNIVERSITY FUND.

Receipts.

Loans:

City Rice Lake	\$500 00
Village Prairie Farm	261 25
Town Chetek	500 00
Town Oulu	200 00
B. S. D. town West Marshland	200 00
Village Thorp	125 00
Village Cambridge	300 00
City Sturgeon Bay	600 00
B. S. D. town Brule	500 00
B. S. D. town Solon Springs	100 00
B. of E. city Eau Claire	666 66
Town Laona	500 00
B. S. D. town Hiles	600 00
Town Arena	200 00
B. S. D. Knight	200 00
B. of E. city Jefferson.....	1,700 00
Village of Wonewoc	318 18
Village Benton	150 00
Village Argyle	1,000 00
B. S. D. town Lake.....	200 00
Village Cashton	300 00
Town Enterprise	1,000 00
B. S. D. town Sugar Camp.....	60 00
B. S. D. town Grant.....	160 00
B. S. D. town Dewey.....	533 34
City Whitewater	540 00
Town Spring Brook.....	50 00
Village Shell Lake.....	125 00
Land sales	150 00
De Pere city bonds.....	2,000 00
Greenwood city bonds.....	1,000 00
School district loans.....	855 00
Total University Fund receipts.....	\$15,594 43

Disbursements.

New London city bonds.....	\$6,000 00
Wyoming, Iowa county, loan.....	2,000 00
Piehl, Oneida county, loan.....	2,000 00
Total University Fund disbursements.....	\$10,000 00

University Fund Income, 1912.

UNIVERSITY FUND INCOME.

Receipts.

(Rate .00037499973)

Tax:

Adams	\$2,971 56
Ashland	6,690 94
Barron	9,200 48
Bayfield	6,141 93
Brown	21,651 91
Buffalo	7,265 51
Burnett	2,398 76
Calumet	10,012 85
Chippewa	11,818 22
Clark	11,495 79
Columbia	17,801 29
Crawford	5,727 91
Dane	51,938 04
Dodge	31,121 06
Door	6,585 19
Douglas	17,415 51
Dunn	9,500 22
Eau Claire	12,000 58
Florence	1,538 49
Fond du Lac	28,206 59
Forest	4,298 00
Grant	21,225 47
Green	17,330 23
Green Lake	8,767 07
Iowa	14,971 85
Iron	3,045 18
Jackson	6,711 75
Jefferson	21,339 87
Juneau	7,102 12
Kenosha	16,130 89
Kewaunee	7,813 46
La Crosse	16,657 66
Lafayette	15,639 51
Langlade	7,118 05
Lincoln	7,443 59
Manitowoc	22,272 53

Marathon	20,034 48
Marinette	11,193 62
Marquette	4,626 35
Milwaukee	217,018 25
Monroe	11,143 15
Oconto	8,966 03
Oneida	5,327 36
Outagamie	22,104 45
Ozaukee	8,971 65
Pepin	2,771 92
Pierce	8,662 01
Polk	8,411 00
Portage	9,204 98
Price	4,955 16
Racine	28,443 84
Richland	8,952 98
Rock	31,853 44
Rusk	4,361 38
St. Croix	11,331 30
Sauk	17,262 84
Sawyer	3,736 80
Shawano	10,785 08
Sheboygan	24,338 30
Taylor	5,303 80
Trempealeau	9,693 00
Vernon	11,602 10
Vilas	3,485 99
Walworth	22,115 23
Washburn	2,716 53
Washington	13,644 74
Waukesha	21,274 59
Waupaca	12,771 70
Waushara	7,212 66
Winnebago	23,040 78
Wood	11,361 42

\$1,103,029 00

Interest on loans:

City Rice Lake	\$87 50
Village Prairie Farm	27 43
Town Chetek	157 50
Town Oulu	63 00
B. S. D. town West Marshland	21 00
Village Thorp	35 00
Village Mt. Horeb	230 00
Village Cambridge	129 50
City Sturgeon Bay	147 00
B. S. D. town Brule	105 00
B. S. D. town Solon Springs	31 50

University Fund Income, 1912.

B. of E., city Eau Claire.....	256 68
Town Laona	70 00
B. S. D., town Hiles.....	126 00
Town Arena	98 00
B. S. D., town Knight.....	66 11
B. of E., city Jefferson.....	59 50
Village Wonewoc	33 41
Village Benton	68 25
Village Argyle	350 00
B. S. D., town Lake.....	35 00
Village Cashton	94 50
Town Enterprise	35 00
B. S. D., town Sugar Camp.....	37 80
B. S. D., town Grant.....	5 60
B. S. D., town Dewey.....	233 33
City Whitewater	321 30
Town Spring Brook.....	26 25
Village Shell Lake.....	83 13
City New London.....	350 00
Interest on Bonds:	
De Pere city.....	\$140 00
New Lisbon city.....	180 08
Greenwood city	120 00
Interest on bank deposits.....	5,951 99
Interest on land certificates.....	70 03
Interest on school district loans.....	293 05
University of Wisconsin, fees, farm sales, etc.....	548,645 21
University of Wisconsin, temporary loan from First Na- tional Bank of Milwaukee.....	100,000 00
University of Wisconsin, Douglas county, demonstration station, chap. 624, laws 1911.....	500 00
State Insurance Fund, damage by fire, etc.....	676 79
United States, for agricultural college and experiment station	80,000 00
Agricultural College Fund Income, transfer of balance..	12,717 94
General Fund, buildings, etc., sec. 5, chap. 306, laws 1909	217,107 86
General Fund, women's dormitory, sec. 4, chap. 631, laws 1911	13,368 88
General Fund, educational extension, etc., sec. 5, chap. 631, laws 1911.....	100,000 00
General Fund, traveling schools of agriculture, etc., sec. 6, chap. 631, laws 1911.....	40,000 00
General Fund, agricultural institutes, chap. 318, laws 1907	19,500 00
General Fund, Washburn Observatory, sec. 391, W. S. 1898	3,000 00
General Fund, purchase of land, sec. 7, chap. 631, laws 1911	45,826 34
General Fund, books, apparatus, etc., sec. 3, chap. 306, laws 1909	9,065 93
General Fund, agricultural demonstration stations, chap. 624, laws 1911.....	1,000 00
General Fund, interest on certificates of indebtedness..	7,770 00
General Fund, temporary transfers, sec. 2, chap. 631, laws 1911	150,000 00
Total book receipts (including transfers, refund and loan)	
	\$2,462,397 42

Agricultural College Fund, 1912.

Disbursements.

University of Wisconsin (including payment of \$100,000.00 loan from First National Bank of Milwaukee)	\$2,177,127 56
General Fund, temporary transfers returned, sec. 2, chap. 631, laws 1911.....	150,000 00
	<hr/>
*Total book disbursements (including transfer and loan)	\$2,327,127 56

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:	
City Chetek	\$300 00
City Greenwood	1,000 00
City Neillsville	133 33
Town Crandon	574 50
Town Nashville	417 00
City Crandon	508 50
Town Crandon	191 50
Town Nashville	139 00
City Crandon	169 50
B. S. D. town Wabeno	1,500 00
Village New Glarus	1,000 00
Town Wyoming	500 00
Iron county	1,000 00
Jefferson county	1,000 00
Kewaunee county	2,000 00
Town Manitowoc	250 00
City Wausau	2,500 00
Town Day	566 67
Town Oconto Falls	200 00
B. S. D. town Grow	200 00
B. S. D. town Hackley	500 00
City Elkhorn	1,714 28
B. of E. city Elkhorn	1,000 00
City Whitewater	810 00
B. of E. city New London	1,000 00
B. S. D. town Grow	400 00
Winneconne village bonds	600 00
Westby village bonds	500 00
Dues on certificates of sales	1,380 00
	<hr/>
Total Agricultural College Fund receipts.....	\$22,054 28

Disbursements.

City Alma, Buffalo county, loan	\$20,000 00
Village Cambridge, Dane county, loan	2,000 00
	<hr/>
Total Agricultural College Fund disbursements..	\$22,000 00

* For statement of net disbursements see pp. 27, 28.

Agricultural College Fund Income, 1912.

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
City Chetek	\$136 50
Village Prairie Farm	77 77
City Greenwood	420 00
City Neillsville	46 66
Village Loyal	157 50
City Madison	1,050 00
Town Crandon	241 29
Town Nashville	175 14
City Crandon	35 59
Town Crandon	40 22
Town Nashville	29 19
City Crandon	35 49
B. S. D. town Wabeno	472 50
Village New Glarus	175 00
Town Wyoming	35 00
Iron county	50 00
Jefferson county	630 00
Kewaunee county	560 00
Town Manitowoc	8 75
City Wausau	612 50
Town Day	39 67
B. of E. city Marinette	584 50
B. of E. city Marinette	30 62
Town Oconto Falls	40 00
B. S. D. town Grow	21 00
Town Roosevelt	210 00
Taylor county	153 13
Village Westby	70 00
B. S. D. town Hackley	52 50
City Elkhorn	600 00
B. of E. city Elkhorn	315 00
City Whitewater	481 95
B. of E. city, New London	160 00
Winneconne village bonds	126 00
Westby village bonds	17 50
Interest on bank deposits	113 34
Interest on land certificates	303 24
General Fund, interest on certificates of indebtedness	4,242 00
Total book receipts (including transfer)	\$12,732 63

Disbursements.

Starr, W. J., interest refunded	\$14 69
University Fund Income, transfer	12,717 94
*Total book disbursements (including transfer and refund)	\$12,732 63

* For statement of net disbursements see pp. 27, 28.

University Trust Funds, and Trust Funds Income, 1912.

UNIVERSITY TRUST FUNDS.

Receipts.

Board of Regents, royalties	\$512 52
Board of Regents, dividend Portland Gold Mining Co...	80 00
Board of Regents, Carl Schurz Memorial.....	2,171 41
Board of Regents, Johnson fund	356 00
Board of Regents, secretary's loan fund	56 18
Board of Regents, Adam Conrath Memorial.....	75 00
Board of Regents, Latin league fund	1,813 68
Cranefield, Frederic loan.....	200 00
Woodard, J. P. (est), loan	1,500 00
University Trust Funds Income, transfer.....	4,566 70
	<hr/>
Total book receipts (including transfer)	\$11,331 49

Disbursements.

Fitzgibbons, W. A., loan	3,000 00
Moehlmann, Catherine, loan	5,000 00
Keyes, William, loan	1,000 00
Merry, S. J., guardian of E. M. Stanton	200 00
Ober, M. T., taxes on Adams property.....	31 10
University Trust Funds Income, transfer.....	3,050 00
	<hr/>
Total book disbursements (including transfer)....	\$12,281 10

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Northern Hotel Co., interest	\$250 00
Wisconsin Building Co., dividend	125 00
Fitzgibbons, W. A., interest.....	690 00
Hudson, C. H., interest	200 00
University Heights Co., interest	450 00
Comstock, G. C., interest	100 00
Owen, R. S., interest	150 00
Osmundson, M. J., interest	300 00
Bram, A. and H., interest.....	500 00
National Lumber and Creosoting Co., dividend	900 00
Globe Baking Co. interest	400 00
Piper Brothers, interest, Chas. Nelson note	300 00
Long Bell Lumber Co., interest	900 00
Woodard, J. P. (est), interest	81 50
Clarke, B. B., interest	400 00
Jenison, C. M., interest	129 00
Dane County Title Co. interest	250 00
Madison Realty Co., interest	200 00
Cranefield, Frederic, interest	17 50
Jenison, E. S., interest.....	108 00
University Trust Funds transfer	3,050 00
	<hr/>
Total book receipts (including transfer).....	\$9,492 00

Normal School Fund, 1912.

Disbursements.

Carpenter, J. H., beneficiary will of M. M. Jackson	\$1,033 02
Dake, C. L., Stein fund.....	1 98
Wales, J. G., Adams scholarship	516 51
Schroetter, E. W., Gund scholarship.....	258 26
Foulkes, M. N., Lewis scholarship	258 26
King, E. J., Doyon scholarship	129 13
Myhre, Meena, Johnson fund	50 00
Whitaker, M. B., Lewis scholarship	258 25
Livingston, J. K., Stein scholarship	51 65
Onsrud, Minnie, Doyon scholarship	129 13
Onsrud, Minnie, Johnson fund	50 00
Graff, Einar, Johnson fund	15 00
Shillander, Arthur, Johnson fund	100 00
Ibsen, H. L., Johnson fund	50 00
Aberg, W. J., Johnson fund	50 00
Alexander S. E., Johnson fund	50 00
Herried, Cecelia, Johnson fund	50 00
Torgeson, Oscar, Johnson fund	25 00
Colignon, F. J., tax certificate, Hassard land	32 90
McCaffrey, M. E., secretary, Milwaukee Gas Light fund	62 62
University Trust Funds, transfer.....	4,566 70
Total book disbursements (including transfer)	\$7,738 41

NORMAL SCHOOL FUND.

Receipts.

Loans:	
Town Jacobs	\$1,000 00
City Barron	966 67
City Cumberland	1,388 89
City Chetek	190 00
Town Iron River	159 10
Town Hughes	40 90
B. S. D. town Bayfield	600 00
Town Bayfield	500 00
Town Bayfield	500 00
Town Mondovi	522 22
City Mondovi	516 67
Chippewa county	894 74
Village Bloomer	1,000 00
B. of E. city Stanley	2,000 00
Village Thorp	500 00
City Colby	437 40
City Portage	1,500 00
City Prairie du Chien	1,000 00
City Madison	2,500 00
B. of E. city Madison	5,000 00
B of E. city Madison	3,000 00
Dane county	5,000 00
Door county	3,000 00
City Sturgeon Bay	4,000 00

Normal School Fund, 1912.

B. S. D. town Brule	333 34
B. S. D. town Solon Springs	300 00
City, Menomonie	5,000 00
Eau Claire county	4,166 66
Eau Claire county	1,250 00
B. of E. city Eau Claire	1,500 00
Eau Claire county	1,000 00
City Fond du Lac	1,000 00
City Crandon	1,000 00
B. S. D. town Wabeno	1,250 00
B. S. D. town Wabeno	1,000 00
Village Hazel Green	300 00
Grant county	8,000 00
Town Emerson	120 00
City Black River Falls	500 00
Village Alma Center	500 00
City Black River Falls	1,000 00
Village Wonewoc	833 33
City Elroy	500 00
Town Finley	100 00
Village Wonewoc	1,000 00
Village Blanchardville	650 00
Village Blanchardville	200 00
City Wausau	1,100 00
Town Bergen	500 00
City Colby	162 60
City Marinette	1,000 00
Marinette county	1,000 00
Village Whitefish Bay	300 00
Village Cashton	750 00
Town Newbold	200 00
Town Three Lakes	410 00
Town Piehl	90 00
B. S. D. town Monico	350 00
Richland county	1,000 00
Richland county	2,000 00
Town Washington	500 00
B. S. D. town Marshall	500 00
Town Richmond	166 67
Town Wescott	83 33
Shawano county	1,000 00
Village Birnamwood	500 00
Town Navarino	150 00
Trempealeau county	1,250 00
Vernon county	4,000 00
Washburn county	1,750 00
Village Shell Lake	361 11
Town Three Lakes	138 89
Washburn county	2,000 00
B. S. D. town Loomis	400 00
Waupaca county	4,150 00
City Waupaca	1,000 00
Village Iola	314 29
B. of E. city Waupaca	2,000 00
B. of E. city Grand Rapids	5,000 00

Normal School Fund Income, 1912.

Bonds:

Glenwood town	\$1,000 00
Stoughton city	3,250 00
Antigo city	1,800 00
Shawano city	1,000 00
Cameron village	300 00
Berlin city	1,000 00
Clinton village	1,000 00
La Crosse county	20,000 00
Merrill city	5,000 00
School district loans	28,383 09
Dues on certificates of sales	46 00
Land Sales	105 00

Total Normal School Fund receipts	\$164,730 90
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Disbursements.

Loans:

Town Remington, Wood county	2,500 00
B. S. D. town Elcho, Langlade county	2,500 00
No. 1, Fairbanks, Shawano county	1,000 00
Village Sun Prairie, Dane county	9,000 00
B. of E. city Merrill, Lincoln county	25,000 00
City Algoma, Kewaunee county	12,000 00
B. of E. city Eau Claire, Eau Claire county	25,000 00
B. of E. city Madison, Dane county	20,000 00
Village Whitehall, Trempealeau county	12,000 00
Village Belleville, Dane county	12,000 00
City Columbus, Columbia county	25 000 00
City Durand, bonds	14,000 00

Total Normal School Fund disbursements	\$160,000 00
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NORMAL SCHOOL FUND INCOME.

Receipts.

Interest on Loans:

Town Jacobs	70 00
B. of E. city Mellen	648 90
City Barron	203 00
City Cumberland	777 78
City Chetek	83 12
Town Iron River	5 57
Town Hughes	1 43
B. S. D. town Bayfield	126 00
Town Bayfield	245 00
Town Bayfield	167 71
Town Mondovi	127 94
City Mondovi	72 33
Chippewa county	89 47
Village Bloomer	420 00
B. of E. city Stanley	560 00
Town Hixton	175 00

Normal School Fund Income, 1912.

Village Thorp	122 50
City Colby	183 71
Village Thorp	81 43
City Portage	105 00
City Prairie du Chien	120 00
City Madison	525 00
B. of E. city of Madison	1,050 00
B. of E. city of Madison	210 00
City Madison	875 00
Dane county	350 00
Door county	735 00
City Sturgeon Bay	1,400 00
B. S. D. town Brule	70 00
B. S. D. town Solon Springs	73 50
City Menomonie	600 00
City Menomonie	1,050 00
Eau Claire county	1,021 07
Eau Claire county	875 00
Eau Claire county	306 25
B. of E. city Eau Claire	630 00
Eau Claire county	175 00
City Fond du Lac	160 00
City Crandon	105 00
B. S. D. town Wabeno	87 50
B. S. D. town Wabeno	245 00
Village Hazel Green	136 50
Grant county	560 00
Town Emerson	29 40
City Black River Falls	175 00
City Black River Falls	175 00
Village Alma Center	280 00
City Black River Falls	280 00
City Black River Falls	70 00
Village Wonewoc	87 55
City Elroy	280 00
Town Finley	10 50
Village Wonewoc	238 -20
Village Blanchardville	45 50
Village Blanchardville	77 00
Village Argyle	120 40
City Wausau	385 00
Town Bergen	84 00
Town Bergen	99 17
City Colby	68 29
City Marinette	210 00
City Marinette	70 00
Marinette county	525 00
Village Cashton	472 50
Town Newbold	28 00
Town Three Lakes	43 05
Town Piehl	9 45
B. S. D. town Monico	98 00
Richland county	630 00
Richland county	280 00
Town Washington	105 00
Town Washington	70 00

Normal School Fund Income, 1912.

B. S. D. town Marshall	122 50
City New Richmond	210 00
Town Richmond	33 34
Town Wascott	16 66
Shawano county	140 00
Village Birnamwood	210 00
Town Navarino	36 75
Village Galesville	70 00
Trempealeau county	777 77
Village LaFarge	525 00
Vernon county	420 00
Washburn county	428 75
Village Shell Lake	189 58
Town Shell Lake	72 92
Washburn county	350 00
B. S. D. town Loomis	132 22
Waupaca county	1,162 00
City Wausau	315 00
Village Iola	44 00
B. of E. city Waupaca	1,555 55
B. of E. city Grand Rapids	1,925 00
Town Arpin	105 00
Town Hiles	105 00
Town Arpin	175 00
B. of E. city Grand Rapids	350 00
City Milwaukee (Light Horse Squadron)	1,200 00
Interest on Bonds:	
La Crosse city	\$3,475 00
Glenwood town	30 00
Ashland county	1,250 00
Ashland city	1,100 00
Antigo city	380 00
Stoughton city	892 50
Merrill city	1,125 00
Shawano city	245 00
Cameron village	42 00
Berlin city	385 00
New London city	120 05
Hudson city	750 00
Clinton village	225 00
Mauston city	350 00
La Crosse county	73 80
Interest on bank deposits	4,069 47
Interest on land certificates	119 55
Interest on school district loans	8,960 27
Normal schools, fees, etc.	62,389 95
General Fund, institutes, chap. 371, laws 1901	4,310 04
General Fund, Milwaukee normal, chap 320, laws 1909 ..	700 00
General Fund, Stevens Point normal, chap. 320, laws 1909	2,300 00
General Fund, Oshkosh normal, chap. 320, laws 1909 ...	1,000 00
General Fund, buildings, etc., sec. 9, chap. 631, laws, 1911	89,191 18
General Fund, interest on certificates of indebtedness ..	36,099 00
General Fund, tax remission, 1911, sec. 1069a W. S. 1898	300,000 00
Total book receipts (including transfers)	\$550,926 57

Forest Reserve Fund, 1912.

Disbursements.

Normal Schools:	
Administration	\$13,817 41
Milwaukee	172,671 97
Oshkosh	94,982 56
Platteville	59,287 15
River Falls	42,525 01
Stevens Point	53,321 41
Superior	85,664 10
Whitewater	53,732 93
La Crosse	72,607 83
Institutes	1,771 32
Summer schools	31,913 94
	<hr/>
*Total disbursements	\$682,295 63

FOREST RESERVE FUND.

Receipts.

Sale of lands	\$59,598 41
Dues on certificates of sale	1,297 00
Interest on bank deposits	1,308 29
Board of Forestry, telephone instrument.....	10 10
Board of Forestry, lost badge	3 00
Long, F. J., supplies	12 48
Moody, F. B., supplies	16 76
Weaver, E. M., supplies	3 26
Doolittle, E. A., supplies	33 02
Lucius, Joseph freight	71
Christianson, P. C., supplies	48 73
Speaks Lime & Cement Co., sacks	95 30
C. & N. W. Ry. Co., lost supplies	2 12
	<hr/>
Total receipts	\$62,429 18

Disbursements.

Board of Forestry.

Bailey, G. H., forest ranger, sal. and exp.	\$170 46
Barnard, W. D., forestry asst.	50 00
Brooks, C. R., cruiser, per diem and exp.	94 15
Christensen, P. C., forest ranger, sal. and exp.	157 77
Cook, J. B., forest ranger, sal and exp.	166 54
Doolittle, A. E., forest ranger, sal. and exp.	167 81
Freund, Henry, forest ranger, sal. and exp.	165 69
Jacobs, Peter, cruiser, per diem and exp.	306 59
Johnson, H. A., cruiser, per diem and exp.	258 89
Krueger, H. W., forest ranger, sal. and exp.	165 56
Krumm, J. H., forest ranger, sal. and exp.	156 03
Long, F. J., forest ranger, sal. and exp.	154 30
Lucius, Jos., cruiser, per diem and exp.	404 11

* For statement of net disbursements see pp. 27, 28.

Forest Reserve Fund, 1912.

McDonald, J. J., forest ranger, sal. and exp.	215 95
McDonald, P. A., forest ranger, sal. and exp.	151 31
Phillips, R. A., forestry asst.	40 00
Weaver, E. M., head forest ranger, sal. and exp.	288 37
Wilson, F. G., forest ranger, sal. and exp.	246 33
Castle, B. J., services	150 00
Froelich, Kurmie, services and sup.	19 69
Jossart, D. H., services and exp.	23 43
Luther, E. L., services	1 00
Phillips, Jos., services	4 00
Schlichting, Edw., services	55 55
Sundberg, Ed., services	15 75
Young, M. E., services	26 25
Arnold, F. D., expense	8 83
Boelter, Herman, expense	2 00
Barnard, W. D., expense	1 90
Odgers, Joe, expense	4 87
Taylor, H. C., expense	19 36
Andrae, J., and Sons Co., supplies	137 87
Armour & Co., supplies	228 11
American Lumberman, subscription	4 00
Au Sable Forest Farm, trees	40 45
American Express Co., expressage	3 16
Brooks & Ross Lumber Co., supplies	313 19
Bisbee, E. F., supplies	3 60
Bolger, M. J., stage fare, dray and supplies	24 00
Bolger, T. M., supplies	14 00
Bolger Bros. Mercantile Co., supplies	459 41
Bronson, C. D., supplies	9 45
Ball Brothers, supplies	11 37
Bradley Co., supplies	629 90
Biltmore Forest School, book	5 00
Brodock, H. J., supplies	25 00
Curtis & Yale Co., lumber	484 46
C. M. & St. P. Ry. Co., freight	39 66
Coon, C. J., supplies	43 64
C. & N. W. Ry. Co., freight	16 30
Cushing, Lester, cabin & boats	150 00
Chicago Pneumatic Tool Co., motor car and supplies ...	202 00
Darwin, A. O., supplies	1,292 27
Dougherty, Mrs. A., supplies	26 03
Davis, C. E., fees	24 53
Dunham, H. M., badge returned	3 00
Duplex Manufacturing Co., lookout towers	201 60
Doriot, Calvin, dray	29 50
Dawes, G. H., supplies	5 15
Emerich & Staats, supplies	107 37
Eaton, C. G., supplies	10 80
Fitzgerald & McDonald, supplies	710 53
Fischer, C. W., Co., furniture & fixtures	236 56
Fleigel, Mrs., supplies	39 64
Fleigel & Johnson, supplies	58 09
Frankfurth, Wm., Hardware Co., supplies	54 28
Fairbanks, Morse & Co., supplies	110 69
Flambeau Lumber Co., lumber	547 44
Flannagan, J. C., recording	2 40

Forest Reserve Fund, 1912.

Gabe, Ed., expense and supplies	15 36
Hazelhurst & S. E. Ry. Co., freight and expressage	238 34
Hill, D., & Co., seeds	110 62
Haggard & Marcusson Co., supplies	42 00
Hess Warming & Ventilating Co., heating apparatus	150 28
Hillis, N. H., drayage	21 00
Horr, B. L., supplies	76 70
Huffman, F. M., supplies and drayage	63 10
Healy Brown Co., horse	140 00
Huffman, M. M., drayage	35 75
Hughson, J. S., drayage	18 60
Hudson, Ira, supplies	40 00
Harper, Chas., supplies	23 38
Jacobson, David, supplies	59 22
Joesting & Schilling Co., supplies	3 90
Jenkinson, David, supplies	1 50
Knapp & Jones, supplies	12 25
Keuffel & Esser Co., supplies	44 45
Kahn, D. A., supplies	263 87
Kelly, W. H., supplies	27 03
Krueger, Carl, supplies	7 64
Lewis Hardware Co., supplies	37 33
Mykleby, J., & Son, supplies	253 28
Marshall-Wells Hardware Co., supplies	1,890 05
Minocqua Outing Co., supplies	26 00
Morgan, Jos., and Sons, supplies	14 71
Martin, F. J., supplies	12 00
Meyer News Service Co., clippings	2 75
Moseley, J. E., supplies	5 00
Mann, Charley, supplies and drayage	21 45
Minocqua Hardware Co., supplies	60 00
Miller, A. F., supplies	2 15
North Western Furniture Co., supplies	66 01
New, Wm. J., supplies	3 00
New North Printing Co., advertising	10 00
Neue, Chas., supplies	19 45
North-Eastern Forestry Co., trees	66 00
O'Leary, J. E., supplies	49 59
Oelhafer, Jno., lumber	192 24
Pieser, B. A., & Co., supplies	419 84
Pieper, O. R., supplies	186 97
Paquette Bros., drayage	6 00
Perkins, E. R., drayage	3 00
Phillips, J. A., wood sawing equipment	170 00
Paquette, Dennis, supplies	64 45
Rhineland Building Supply Co., supplies	22 40
Raymond, W. B., recording	14 15
Rhineland Creamery & Produce Co., supplies	8 91
Rood, A. E., railroad 'pede	25 00
Rockwell Manufacturing Co., supplies	148 19
Rice, Carl, drayage	8 00
Robbins Lumber Co., lumber	26 15
Record Publishing Co., advertising	95
Rogers Printing Co., advertising	95
Reardon, J. J., supplies	2 40
Sundry Persons, temporarily employed as laborers	6,609 76

Forest Reserve, and Forestry Investment Funds, 1912.

Sundry Persons, boarding men	1,968 58
State Treasurer, pay roll laborers, Sec. 1494-43	2,416 43
Stevenson, A. L., supplies	63 44
Strong & Manley, supplies	5 80
Schilling, F. L.	13 65
Speakes Lime & Cement Co., supplies	265 10
Superintendent of Public Property, furniture	65 00
Schwaab Stamp & Seal Co., badges	93 09
Sawtell, F. C., supplies	10 77
Smith, A. E., drayage, supplies, and services	95 88
Sayner, O. W., supplies	20 00
Smuhl, Anthony, supplies	17 10
Scott & Howe Lumber Co., lumber	45 45
Stone, H. J., supplies and drayage	46 17
Sussfeld, Lorsch & Co., supplies	54 75
Schusha, Adolph, poles	15 00
Schiller, Fred, boat	18 00
Smith, Atwood, supplies	7 00
Thompson, Myron, supplies	7 13
Toumey, J. W., supplies	20 00
Thomsen, Carl, supplies	10 00
U. S. Department of Agriculture, refund on overpayment	5 00
Vette & Zunker, supplies	27 17
Wright, H. W., Lumber Co., supplies	15 00
Wassenberger, R. C., launch	350 00
Woodruff Hardware Co., supplies	513 38
Wood, T. C., Hardware Co., supplies	29 75
Wild & Rohn Co., supplies	113 82
Warner, H., boat rent and supplies	7 49
Woods, Geo., supplies	6 00
Wagner, C. H., hay	201 10
West, H. H., Co., supplies	2 58
Yawkey-Bissell Lumber Co., lumber and supplies	10,028 24
Young, G. D., advertising	3 90
Sanborn, G. F., Co., land	23,600 00
Turtle Lake Lumber Co., land	852 00
Yawkey-Bissell Lumber Co.	6,680 53
Cleary, F., refund of land sale	40 00
Sherman, Oluf and W. E. Steinberg, refund of land sale	21 93
Lechmicke, A. J., refund of land sale	130 00

*Total book disbursements (including refunds)... \$69,726 29

FORESTRY INVESTMENT FUND.

Receipts.

General Fund, chap. 639, laws 1911

\$48,172 96

Disbursements.

Board of Forestry.

Sanborn, G. F. Co., land	\$30,383 01
Yawkey-Bissell Lumber Co., land	3,247 00
Wilson, B. F., land	14,262 95
Turtle Lake Lumber Co., land	280 00

\$48,172 96

* For statement of net disbursements see pp. 27, 28.

Drainage, Delinquent Tax, and Portage Levee Funds, 1912.

DRAINAGE FUND.

Receipts.

Interest on land certificates	\$23 31
General Fund, chap. 13, special session 1912	50,000 00
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Total book receipts (including transfer)	\$50,023 31

Disbursements.

Portage Levee Commission:	
Mohr, Charles, Jr., sacks	\$80 00
Black River Falls Relief Committee, chap. 13, special session 1912, to reimburse committee for moneys expended	38,605 35
	<hr/>
	\$38,685 35

DELINQUENT TAX FUND.

Receipts.

Taxes on state lands	\$62 67
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Disbursements.

Apportionment to counties:	
Adams	\$9 97
Oconto	148 59
Portage	11 96
	<hr/>
	\$170 52

PORTAGE LEVEE FUND.

Disbursements.

Portage Levee Commission:	
Raimer, Fred, labor	\$8 00
Welsh, M. J., labor	4 00
Robinson, James, labor	1 00
Ring, E. T., labor	4 00
Pratt, Walker, labor	4 00
Rueckert, H., labor	1 00
Bremner, Charles, labor	4 00
Kutzke, Herman, labor	6 00
Lasure, George, labor	4 80
York, Curt, labor	9 23
Lauterbach, F., labor	16 00
Knaack, W., labor	2 00
Radant, William, labor	6 65
Raimer, John, labor	2 63
Shroka, Chester, labor	1 75
Mahon, George, labor	88
Niemeyer, George, labor	1 75

Portage Levee Fund, 1912.

Manthey, John, labor	1 75
Raimer, George, labor	1 75
Pfaff, George, labor	1 75
Schulze, Harry, labor	1 75
Weber, Peter, labor	98
Roeder, Collie, labor	1 75
Millard, Albert, labor	2 10
Millard, Ray, labor.....	2 98
Lasure, Elmer, labor and dirt	30 00
Roberts, Jack, labor	1 75
Neugebauer, John, labor	1 75
Madden, James, labor ..	88
Splaine, William, labor	6 13
Giemann, Otto, labor	3 50
Clemmons, George, labor	5 25
Clemmons, Charles, labor	4 38
King, George, labor	5 25
Kiefer, Leonard, labor	1 75
Schiefelbein, Emil, labor	1 75
Kiefer, Fred, labor	1 75
Miller, Clarence, labor	1 75
Domstreich, Fr, labor.....	1 75
Bulgreen, Carl, labor	1 75
Puppy, August, labor	1 75
Bauer, Albert, labor	1 75
Hannefin, Ed, labor	5 25
Pfaff, Fred, labor	5 25
Niemeyer, Harry labor	1 75
Knaack, William, labor	3 50
Webber, Ed., labor	5 25
Schleicher, Albert, labor	1 75
Heinickle, Ed., labor	1 75
Hoefler, John, labor	1 75
Sweeney, John, labor	1 75
Slinger, Andy, labor	1 75
Giesler, Harry, labor	5 25
Rupp, Jake, labor.....	1 75
Miller, Frank, labor	4 38
Allen, Sidney, labor	7 88
Phillips, Tom, labor	3 50
Severt, Herman, labor	8 93
Johnson, Fred, labor,	2 10
Randant, Frank, labor,	2 10
Fee, Mike, labor	3 85
Jenkins, Fred, labor	7 00
Pate, Sam, Jr., labor	3 15
Muetzel, Carl, labor	1 40
Manthey, Albert, labor	2 10
Jones, Owen, labor	2 10
Carroll, William, labor	10 00
Grossman, John, labor and sacks	21 20
Manthey, Fred, labor and sacks	6 80
Grossman, Henry, labor	9 00
Maas, William, labor	75
Maas, August, labor	2 00

State Insurance, and Teachers' Insurance Funds, 1912.

Martin, Herman, labor	75
Martin, Will, labor	3 00
Heinze, L. W., labor	10 00
Zeitz, John, labor	5 00
Zeitz, Joe, labor	2 25
Zeitz Frank, labor	2 25
Zeitz, Clay, labor	2 25
Crawford, Will, labor	2 10
Grossman, Frank, labor	1 50
Rasmussen, Peter, labor	1 50
Malish, Leo, labor	1 50
Christensen, Louis, labor	1 50
Anderson, Adolph, labor	1 50
Paulson, Peter, labor	1 50
Johnson, Peter, labor	1 50
Ansethe, Christ, labor	1 50
Christensen, F., labor	75
Turtelson, Lars, labor	75
Hickson, George, labor	75
Roeker, Charles, labor	75
Hickson, Jim, labor	3 00
Enggaard, P., livery	13 00
Emder House, livery and lunches	4 00
Clemmens, George, torches	2 60
	\$371 58

STATE INSURANCE FUND.

Disbursements.

University Fund Income, damage by fire and lightning to forestry building	\$597 00
University Fund Income, fire loss, seed house.....	37 64
University Fund Income, fire loss, flagstaff,	42 15
Wisconsin Veterans Home, fire loss.....	442 28
General Fund, fire loss, books Free Library Com.....	50 00
General Fund, fire loss, Home for Feeble-Minded.....	28 59
Beeble, G. E., adjusting fire loss	8 62
Sullivan, J. A.,	13 43
	\$1,219 71

TEACHERS' INSURANCE AND RETIREMENT FUND.

Receipts.

School Fund Income, chap. 323, laws 1911, 10 cents for each person of school age residing outside the city of Milwaukee	\$65,716 50
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State Highway Fund, 1912.

Disbursements.

Board of Trustees of the Teacher's Insurance and Retirement Fund.

Ramsay, R. C., expenses	\$29 09
Buell, H. C., expenses	43 38
Herfurth, E. M., secretary	808 87
McCue, Elizabeth, services	3 00
Krukl, Meta, stenographer	3 30
Kruether, Alta, stenographer	78 80
Ausse, Cora, stenographer	146 33
Mrdutt, Anna, stenographer	1 00
Morse, I. G., copy-holder	8 00
Baker, Anna, copy-holder	19 92
Rinder, Adelaid, copy-holder	19 92
Talbot, I. M., copy-holder	25 34
Roloff, E. A., copy-holder	72 00
Roach, J. V., copy-holder	4 00
Larkin, Marie, copy-holder	20 00
Koepke, M. E., copy-holder	16 26
O'Neill, Stella, copy-holder	8 00
Morey, Eddena, services	22 50
Wisconsin Telephone Co.	10 90
Devine, W. A., postmaster, postage.....	644 00
Democrat Printing Co., printing	624 74
Wells, Fargo & Co., expressage	20 39
	<hr/>
	\$2,630 24

STATE HIGHWAY FUND.

Receipts.

(Rate .0001189904372)

Tax:

Adams	\$942 90	Forest	1,363 79
Ashland	2,123 09	Grant	6,735 01
Barron	2,919 39	Green	5,499 03
Bayfield	1,948 88	Green Lake	2,781 86
Brown	6,870 33	Iowa	4,750 69
Buffalo	2,305 40	Iron	966 26
Burnett	761 15	Jackson	2,129 69
Calumet	3,177 16	Jefferson	6,771 31
Chippewa	3,750 02	Juneau	2,253 56
Clark	3,647 71	Kenosha	5,118 46
Columbia	5,648 49	Kewaunee	2,479 27
Crawford	1,817 51	La Crosse	5,285 61
Dane	16,480 36	Lafayette	4,962 54
Dodge	9,874 96	Langlade	2,258 62
Door	2,089 53	Lincoln	2,361 91
Douglas	5,526 08	Manitowoc	7,067 25
Dunn	3,014 50	Marathon	6,357 11
Eau Claire	3,807 88	Marinette	3,551 83
Florence	488 18	Marquette	1,467 98
Fond du Lac	8,950 18	Milwaukee	68,861 64

State Highway Fund, 1912.

Monroe	3,535 81	Sawyer	1,185 72
Oconto	2,844 99	Shawano	3,422 19
Oneida	1,690 41	Sheboygan	7,722 74
Outagamie	7,013 92	Taylor	1,682 94
Ozaukee	2,846 78	Trempealeau	3,075 67
Pepin	879 55	Vernon	3,681 44
Pierce	2,748 53	Vilas	1,106 13
Polk	2,668 88	Walworth	7,017 34
Portage	2,920 81	Washburn	861 98
Price	1,572 31	Washington	4,329 58
Racine	9,025 46	Waukesha	6,750 60
Richland	2,840 85	Waupaca	4,052 56
Rock	10,107 35	Wausara	2,288 64
Rusk	1,383 91	Winnebago	8,897 57
St. Croix	3,595 51	Wood	3,605 07
Sauk	5,477 64		
			\$350,000 00

Disbursements.

State Highway Commission.

Acting County Highway Commissioners, Per Diem and Expenses:

Amundson, Louis	\$187 01
Bennett, J. D.	48 83
Binning, James	61 26
Cauley, T. E.	363 64
Harding, W. A.	135 70
Jones, Levi	144 92
Knudson, C. J.	237 98
Maher, W. C.	110 00
Noble, W. W.	161 73
Peterson, H. C.	79 27
Reinhardt, Julius	66 63
Robison, A. V.	130 89
Schmidt, G. S.	38 25
Ubbelohde, G. W.	147 46

\$1,913 57

State Aid to Counties:

Ashland	\$2,000 00
Barron	800 00
Buffalo	600 00
Columbia	2,405 64
Crawford	400 00
Dane	3,348 35
Dodge	1,700 00
Door	1,094 82
Dunn	400 00
Eau Claire	1,000 00
Grant	1,350 51
Green	1,320 85
Iowa	800 00
Jefferson	4,252 38
Juneau	995 50
Kenosha	1,500 00

Hunting License Fund, 1912.

La Crosse	2,133 96
Lafayette	1,134 35
Langlade	400 00
Marathon	1,103 10
Marquette	484 14
Monroe	1,515 50
Outagamie	400 00
Pierce	517 26
Polk	400 00
Portage	944 38
Price	500 00
Richland	1,383 18
Rusk	1,509 92
Sauk	2,904 91
Sheboygan	1,000 00
Taylor	342 16
Trempealeau	1,904 13
Vernon	408 44
Washington	1,416 00
Waukesha	1,287 21
Waupaca	912 68
Waushara	1,132 46
Winnebago	400 00
Wood	400 00
<hr/>	
Total State Highway Fund disbursements.....	\$48,051 83
	\$49,965 40

HUNTING LICENSE FUND.

Receipts.

From Counties:

Columbia	\$12 35
Crawford	8 80
Grant	24 10
Pierce	17 65
Richland	10 45
Winnebago	103 75
<hr/>	
Total	\$177 10

Disbursements.

Fish and Game Department.

Per Diem and Expenses:

Bloomer, I. H.	\$156 54
Burgett, W. W.	194 16
Johnson, Niels	181 26
Kleist, Michael	152 63
Mason, W. P.	140 77
McManus, Patrick	159 29
O'Connor, Daniel	189 28
General Fund, chap. 327, laws 1911	123,255 62
<hr/>	
*Total book disbursements (including transfer) ...	\$124,429 55

* For statement of net disbursements, see pp. 27, 28.

Grain and Warehouse Commission Fund, 1912.

GRAIN AND WAREHOUSE COMMISSION FUND.

Receipts.

Grain and Warehouse Commission, fees	\$36,590 90
General Fund, chap. 548, laws 1911	5,742 47
Total book receipts (including transfer)	\$42,333 37

Disbursements.

Grain and Warehouse Commission.

Crumpton, W. H., commissioner	\$2,600 00
Johnson, H. A., commissioner	1,141 94
Kernan, J. E., commissioner	2,600 00
Kernan, J. E., commissioner, expenses, sec. 1747—44, chap. 458, laws 1911	71 85
Nye, R. J., commissioner, sal. and exp.	1,413 61
Nye, R. J., commissioner, expenses, sec. 1747—44, chap. 458, laws 1911	22 50

Inspectors, Weighmasters, Etc.:

Altenberg, C. F. F.	\$1,076 15
Arnold, R. N.	1,562 50
Bartholomew, F. W.	1,308 87
Cass, E. L.	80 75
Coombes, J. B.	1,706 71
Cavanagh, J. T.	1,287 04
Clark, Jeanette	184 62
Colbeck, Fred	43 35
Diffor, Charles	1,256 45
Dundon, F. E.	509 47
Dolan, J. H.	158 15
Fowler, Walter	1,136 26
Fowler, A. W.	179 09
Fowler, Allan	1 17
Fowler, Harold	9 40
Grinnell, J. L.	21 98
Gauthier, I. J.	30 00
Hertlein, C. F.	1,168 51
Juneau, H. A.	1,900 70
Johnsted, I. L.	92 00
Kernan, E. E.	1,245 18
Keough, W. J.	693 05
Larson, Mayme	533 13
Link, E. T.	147 02
McLean, J. C.	170 00
McMillan, A.	2,031 33
Moylan, E. J.	1,232 51
Nightingale, J. E.	7 05
Newsome, W. A.	182 61
Page, E. H.	1,353 15
Rand, Leon	56 60
Scott, W. H.	1,205 51
Thomas, E. W.	1,304 55

Oil Inspection Fund, 1912.

Wilson, F. A.	1,178 24
Whitney, Harry	377 57
Webster, Roy	76 05
Whereatt, C. J.	310 00
Young, E. W.	1,163 24
Anderson, O. K., postmaster, postage	115 00
American Surety Co., premium on bond	5 00
Bemis Bag & Paper Co., supplies	41 80
Bacon, W. O., agent, freight	4 29
Chamberlain, J. F. & Co., supplies	11 10
Consolidated Stamp & Printing Co., supplies	9 22
Carlson Bros., supplies	3 00
Dahl, A. H., examination expense	9 35
Duluth News-Tribune, paper	6 00
Democrat Printing Co., printing	671 95
Dooley, J. P., ground rent	1 00
Essman, W. L., stationery	57 94
Evening Telegram Co., printing and paper	80 90
Erhart, C. A., premium on bond	142 61
Foster, D. M., towel service	10 00
Fairbanks, Morse Co., testing scales and supplies	61 85
Grace & Hudnall, services	125 00
Howe Agency, premium on bond	67 50
Hess Warming & Ventilating Co., supplies	11 00
Harrington, R. B. & Co., wire service, sec. 1747—44, chap. 458, laws 1911	350 00
Johnson, H. A., overdraft	246 91
Journal Printing Co., subscription	4 80
Leraan, Midbust, Newell Co., supplies	46 75
Lane, McGregor & Co., premium on bond	12 50
Mast, R. C., printing	16 90
Olson, Gust, repairs	1 95
Peoples Telephone Co., service	84 50
Polk, R. L., city directory	6 00
Roth Bros., supplies	1 00
Rogers & Ruger Lumber Co., lumber	4 78
Standard Oil Co., supplies	2 79
Superior Water, Light & Power Co., service	26 65
Sunderland & Ostrander, rent	1,120 00
Silver-Tonsberg Co., printing and supplies	11 95
Superior & Duluth Transfer Co., freight and drayage ..	13 02
Superior Hardware Co., supplies	15 05
Superior Towel Exchange, towel service	1 00
State Printing Board, paper	165 33
Underwood Typewriter Co., typewriter	77 25
Wisconsin Telephone Co., messages and service	141 30
	\$38,614 80

OIL INSPECTION FUND.

Receipts.

Anderson, F. E.	317 80	Battles, E. J.	1,427 60
Anderson, J. R.	437 30	Bronstad, L. C.	1,628 10
Berger, T. A.	557 40	Babcock, F. G.	454 60
Berner, Henry	480 40	Brink, C. L.	1,427 60

Oil Inspection Fund, 1912.

Baker, J. M.	265 60	Maltpress, R. J.	3,395 20
Blegan, Louis	1,481 70	Nelson, A. E.	79 30
Berg, O. J.	1,192 70	Niedbalski, J. C.	1,956 50
Clayton, B. F.	446 50	Olin, C. C.	117 70
Campbell, James	841 10	Omundson, Joseph ..	790 80
Christoph, J. B.	2,160 50	Prichard, J. G.	306 30
Cook, Ambrose	69 50	Peters, W. P.	988 10
Charlesworth, F. M. ..	1,876 00	Peterson, M. H.	358 80
Dinsmore, Robert	135 20	Peterson, E. A.	640 40
Engsberg, Conrad	750 70	Roepcke, C. H.	305 30
Ferris, G. H.	2,201 60	Rude, J. G.	1,002 60
Grace, H. E.	371 80	Speck, C. H.	702 70
Groetzinger, Nicholas	2,165 40	Stupfell, J. B.	138 20
Gillis, Albert	161 00	Schoenfeld, W. D.	3,806 60
Graham, C. L.	179 50	Southey, R. L.	342 60
Halder, G. H.	931 70	Sprague, Ava	1,561 30
Hansen, Anton	2,375 50	Stimers, C. S.	402 80
Hewitt, C. F.	503 40	St. Louis, F. B.	2,885 60
Hicks, J. B.	570 10	Stouthamer, J. H.	6,169 17
Heineman, Albert	203 50	Thompson, G. P.	594 90
Le Gendre, H. L.	181 86	Wilson, Frank	1,353 10
Lebeis, Caspar	1,163 90	Wilson, Alex.	1,357 40
Lindholm, O. M.	997 80	Westman, Fred	1,498 20
Lytle, C. A.	1,436 10	Wood, C. H.	1,229 30
Mohr, Charles, Jr.	2,292 00	Wightman, W. L.	593 50
Mitchell, Samuel	1,820 60	Zelle, Christ	1,847 20
McGee, James	8,233 60		
Mills, T. E.	287 40		
			\$76,450 63

Disbursements.

Oil Inspection Department.

Inspection Fees, Expenses, etc.:		Gillis, Albert	163 97
Anderson, F. E.	\$305 09	Graham, C. L.	148 85
Anderson, J. R.	353 15	Halder, G. H.	697 99
Berger, T. A.	531 36	Hansen, Anton	1,206 70
Berner, Henry	515 29	Hewitt, C. F.	539 91
Battles, E. J.	999 27	Hicks, J. B.	507 53
Bronstad, L. C.	1,203 10	Heineman, Albert ..	183 29
Babcock, F. G.	342 55	Le Gendre, H. L. ..	255 82
Brink, C. L.	1,038 84	Lebeis, Caspar	943 50
Baker, J. M.	259 20	Lindholm, O. M.	721 25
Blegan, Louis	1,071 24	Lytle, C. A.	1,129 02
Berg, O. J.	850 86	Mohr, Charles Jr. ..	1,440 52
Clayton, B. F.	464 55	Mitchell, Samuel ...	1,163 85
Campbell, James	678 17	McGee, James	1,274 04
Christoph, J. B.	1,247 40	Mills, T. E.	247 90
Cook, Ambrose	72 63	Maltpress, R. J.	1,395 72
Charlesworth, F. M. ..	1,166 71	Nelson, A. E.	125 01
Dinsmore, Robert ..	97 07	Niedbalski, J. C. ...	1,132 68
Engsberg, Conrad	620 04	Olin, C. C.	230 42
Ferris, G. H.	1,233 73	Omundson, Joseph ..	691 23
Grace, H. E.	281 90	Prichard, J. G.	357 25
Groetzinger, Nicholas	1,363 43	Peters, W. P.	836 57

State Fire Marshal Fund, 1912.

Peterson, M. H. . . .	328 42	State Printing Board,	
Peterson, E. A.	565 45	paper	214 96
Roepecke, C. H.	326 45	Milwaukee Litho-	
Rude, J. G.	840 68	graphing Co.,	
Smith, R. P.	507 26	blanks	19 78
Stupffel, J. B.	256 93	Meyer News Service	
Schoenfeld, W. D.	1,231 30	Co., clippings	18 00
Southey, R. L.	302 78	Wisconsin Telephone	
Sprague, Ava	1,008 83	Co., messages	51 55
Stimers, C. S.	413 19	Western Union Tele-	
St. Louis, F. B.	1,407 09	graph Co., mes-	
Stouthamer J. H.	1,272 10	sages	92
Speck, C. H.	687 13	Postal Telegraph-	
Thompson, G. P.	517 80	Cable Co., mes-	
Wilson, Frank	945 74	sages	83
Wilson, Alex.	951 34	C. & N. W. Ry. Co.,	
Westman, Fred	991 03	freight	11 03
Wood, C. H.	958 84	C. M. & St. P. Ry.	
Wightman, W. L.	562 55	Co., freight	3 58
Zelle, Christ	1,170 98	Tagliabue, C. J. Mfg.	
		Co., supplies	183 05
Salary and Expenses:		Reyburn Mfg. Co.,	
Meyer, L. F.	\$2,333 02	supplies	84 00
Tracy, E. L.	264 33	Rand-McNally & Co.,	
Witte, Dexter	1,376 20	supplies	4 62
Nolan, Nellie	500 00	West, H. H. Co., sup-	
American Express		plies	30
Co., expressage . . .	38 44	U. S. Mailing Case	
Wells, Fargo & Co.,		Co., supplies	10 50
expressage	47 92	Yahr & Lange Drug	
Madison Postoffice,		Co., supplies	70
postage and box		Goodyear Rubber Co.,	
rent	115 00	supplies	66
Democrat Printing		Reversion to General	
Co., printing	845 18	Fund	\$24,991 57

*Total book disbursements (including transfer) . . . \$76,450 63

STATE FIRE MARSHAL FUND.

Receipts.

Alma Mutual Fire Insurance Co.	\$1 37
American Druggists Fire Insurance Co.	6 20
Allemania Fire Insurance Co.	123 60
American Central Insurance Co.	388 05
American Union Insurance Co.	57 70
Aetna Insurance Co.	314 07
American Insurance Co.	504 28
Agricultural Insurance Co.	117 18
Aschen Munich Fire Insurance Co.	145 12
Abeille Fire Insurance Co.	5 73
Atlas Assurance Co.	185 54

* For statement of net disbursements, see pp. 27, 28.

State Fire Marshal Fund, 1912.

American National Insurance Co.	21 79
Baraboo Mutual Fire Insurance Co.	4 35
Bower City Mutual Fire Insurance Co.	31 87
Buffalo Commercial Insurance Co.	24 58
Buffalo German Insurance Co.	65 25
Beaver Dam City Mutual Fire Insurance Co.	44 63
Boston Insurance Co.	158 91
Badger Mutual Fire Insurance Co.	67 88
British American Assurance Co.	98 82
City of Plymouth Mutual Fire Insurance Co.	4 47
Concordia Fire Insurance Co.	527 06
Consolidated Fire & Marine Insurance Co.	67 63
Continental Insurance Co.	516 72
Campbellsport Mutual Fire Insurance Co.	107 50
City of Oconomowoc Mutual Fire Insurance Co.	2 19
Commercial Union Fire Insurance Co.	64 45
California Insurance Co.	32 86
Capital Fire Insurance Co.	40 18
Calumet Insurance Co. of Illinois	47 80
Central National Fire Insurance Co.	65 10
Camden Fire Insurance Co.	72 25
Colonial Assurance Co.	3 39
Continental Insurance Co.	329 03
City of New York Insurance Co.	122 07
Capital City Mutual Insurance Co.	71 50
Citizens Insurance Co. of Missouri	137 88
Central Manufacturers Mutual Insurance Co.	58 86
County Fire Insurance Co. of Philadelphia	90 38
Caledonian Insurance Co.	80 12
Commercial Union Assurance Co.	351 26
Commerce Insurance Co.	36 74
Commonwealth Insurance Co.	153 62
Clintonville Mutual Fire Insurance Co.	13 30
Citizens Mutual Fire Insurance Co.	71 97
Cream City Mutual Fire Insurance Co.	20 61
Cooper Insurance Co.	31 50
Druggists Mutual Fire Insurance Co.	9 88
De Forest Mutual Fire Insurance Co.	91 06
Detroit Fire & Marine Insurance Co.	109 21
Delaware Insurance Co. of Philadelphia	116 74
Dubuque Fire & Marine Insurance Co.	122 53
Dixie Fire Insurance Co.	13 74
Economical Mutual Fire Insurance Co.	2 60
Empire City Fire Insurance Co.	46 45
Equitable Fire & Marine Insurance Co.	103 18
Fire Association of Philadelphia	517 11
Federal Union Insurance Co.	10 22
Fidelity-Phenix Fire Insurance Co.	985 26
Fireman's Fund Insurance Co.	292 83
Fitchburg Mutual Fire Insurance Co.	13 61
Farmers Fire Insurance Co.	59 80
Franklin Fire Insurance Co.	78 67
Firemen's Insurance Co.	158 62
Fond du Lac & Ripon Mutual Fire Insurance Co.	2 95
Georgia Home Insurance Co.	42 08
German Mutual Fire Insurance Co.	2 70

State Fire Marshal Fund, 1912.

German Mutual Fire Aid Society	1 56
German Fire Insurance Co. of Indianapolis	89 21
Germantown Farmers Mutual Insurance Co.	74 26
Granite State Fire Insurance Co.	56 30
German Fire Insurance Co. of Illinois	57 93
Girard Fire & Marine Insurance Co.	85 29
German Fire Insurance Co. of Wheeling	24 14
German-American Insurance Co. of Pennsylvania	46 14
Germania Fire Insurance Co.	370 78
German Alliance Insurance Co.	234 16
German Fire Insurance Co. of Pittsburgh	44 76
Glen Falls Insurance Co.	113 39
German-American Insurance Co. of New York	596 96
Green Bay & De Pere Mutual Fire Insurance Co.	5 05
General Fire Assurance Co.	37 99
Globe & Rutgers Fire Insurance Co.	188 28
Grant County Mutual Fire Insurance Co.	40 49
Hortonville Mutual Fire Insurance Co.	45 45
Herman Farmers Mutual Insurance Co.	95 21
Home Insurance Co. of New York	847 98
Humboldt Fire Insurance Co.	57 65
Hartford Fire Insurance Co.	1,425 60
Hanover Fire Insurance Co.	320 39
Hamburg-Bremen Fire Insurance Co.	167 36
Hardware Dealers Mutual Fire Insurance Co.	63 00
Hawkeye & Des Moines Fire Insurance Co.	24 70
Insurance Co. of State of Pennsylvania	358 36
Insurance Co. of State of Illinois	158 12
Insurance Co. of North America	609 77
Imperial Fire Insurance Co.	27 81
Indiana Lumbermen's Mutual Insurance Co.	14 08
Iowa County Mutual Fire Insurance Co.	55 36
Jefferson Fire Insurance Co.	47 44
Kewaskum Mutual Fire Insurance Co.	83 20
Lomira Mutual Fire Insurance Co.	21 31
La Crosse Mutual Fire Insurance Co.	20 90
Lutheran Mutual Home Insurance Co.	16 38
Lumbermen's Insurance Co.	63 76
Liverpool & London & Globe Insurance Co., New York..	39 36
Liverpool & London & Globe Insurance Co., Liverpool..	564 15
Lumber Insurance Co.	57 09
Lumber Mutual Fire Insurance Co.	27 28
Lumbermen's Mutual Fire Insurance Co.	27 60
Liquor Dealers Limited Mutual Insurance Co.	7 83
London Assurance Corporation	117 77
London & Lancashire Fire Insurance Co.	351 54
Lodi Mutual Fire Insurance Co.	48 91
Lumber Underwriters Insurance Co.	23 50
Law Union & Rock Insurance Co.	36 10
Louisville Insurance Co.	18 13
Metropolitan Fire Insurance Co.	32 01
Milwaukee Mutual Fire Insurance Co.	19 18
Mayville Mutual Fire Insurance Co.	65 49
Menomonee Mutual Fire Insurance Co.	5 01
Merchants & Bankers Mutual Insurance Co.	35 58
Massachusetts Fire & Marine Insurance Co.	22 66

State Fire Marshal Fund, 1912.

Milwaukee German Fire Insurance Co.	119 68
Minneapolis Fire & Marine Insurance Co.	20 92
Manitowoc Mutual Fire Insurance Co.	53 74
Michigan Fire & Marine Insurance Co.	109 43
Michigan Millers Mutual Insurance Co.	70 74
Millers National Insurance Co.	115 78
Michigan Commercial Insurance Co.	263 94
Mechanics & Traders Insurance Co.	69 00
Milwaukee Mechanics Insurance Co.	866 99
Mechanics Insurance Co.	69 22
Mill Owners Mutual Fire Insurance Co.	15 33
Mercantile Fire & Marine Insurance Co.	50 27
Maryland Motor Car Insurance Co.	9 83
Millers Mutual Fire Insurance Association	16 32
Mutual Fire Insurance Co. of Bloomington	19 05
Marion Mutual Fire Insurance Co.	17 01
Neshkoro Businessmen's & Farmers' Mutual Fire Insurance Co.	13 35
Northwestern Mutual Fire Insurance Co.	24 44
Northwestern Fire & Marine Insurance Co.	46 40
Northwestern National Insurance Co.	609 24
National Fire Insurance Co.	576 88
Nassau Fire Insurance Co.	46 64
National Brewers Insurance Co.	16 86
New Burnswick Fire Insurance Co.	20 89
Newark Fire Insurance Co.	80 34
Northern Insurance Co.	95 35
Niagara Fire Insurance Co.	318 36
North River Insurance Co.	214 29
Nationale Union Fire Insurance Co.	300 30
National Lumber Insurance Co.	30 07
Norwich Union Fire Insurance Co.	189 49
Nord-Deutsche Fire Insurance Co.	6 06
Nationale Fire Insurance Co.	29 37
National Ben Franklin Insurance Co.	114 70
New Hampshire Fire Insurance Co.	216 83
Northern Assurance Co.	289 30
North British & Mercantile Insurance Co., England....	509 33
New Jersey Fire Insurance Co.	22 43
North British & Mercantile Insurance Co., New York	88 89
Northwestern Cheesemakers Mutual Fire Insurance Co.	8 31
Orient Insurance Co.	219 78
Old Colony Insurance Co.	87 87
Ohio Millers Insurance Co.	23 10
Portland, Danville, Waterloo & Columbus Mutual Fire Ins. Co.	17 65
Pennsylvania Fire Insurance Co.	329 40
Portage Mutual Co-operative Fire Insurance Co.	2 33
Providence-Washington Fire Insurance Co.	283 45
Phoenix Insurance Co.	609 18
Pittsburgh Insurance Co.	34 25
Pelican Assurance Co.	29 61
Pennsylvania Lumbermens Mutual Fire Insurance Co.	11 31
Phoenix Assurance Co.	207 62
Phoenix Fire Insurance Co.	11 46

State Fire Marshal Fund, 1912.

Palatine Insurance Co.	203 72
Prussian National Insurance Co.	246 13
Peoples National Fire Insurance Co.	50 56
Pennsylvania Millers Insurance Co.	4 08
Queen Insurance Co. of America	458 58
River Falls City Mutual Fire Insurance Co.	35 03
Royal Exchange Assurance Co.	127 31
Rhode Island Insurance Co.	56 78
Reliance Insurance Co.	151 23
Royal Insurance Co.	666 17
Reeseville Mutual Fire Insurance Co.	53 33
Retail Lumber Dealers Mutual Insurance Association..	32 97
Richland County Mutual Fire Insurance Co.	10 34
Richfield, Hartford & Menominee Falls Mutual Fire In- surance Co.	20 05
Sauk County Mutual Fire Insurance Co.	2 55
State Assurance Co.	15 05
Security Insurance Co.	287 31
Security Fire Insurance Co.	46 67
St. Paul Fire & Marine Insurance Co.	373 28
Springfield Fire and Marine Insurance Co.	441 85
Standard Fire Insurance Co.	35 41
Sun Insurance Office	324 26
Scottish Union National Insurance Co.	226 24
Svea Fire & Life Insurance Co.	77 88
Scranton Fire Insurance Co.	58
Teutonia Fire Insurance Co.	68 81
Theresa Village Mutual Fire Insurance Co.	94 43
Tex National Fire Insurance Co.	16 54
Toledo Fire & Marine Insurance Co.	13 37
Union Insurance Co. of Pennsylvania	12 17
United American Fire Insurance Co.	177 18
U. S. Fire Insurance Co.	14 69
Union Fire Insurance Co.	31 97
Village of Waukesha Mutual Fire Insurance Co.	6 38
Village of Sheboygan Falls Mutual Fire Insurance Co.	103 15
West Bend Mutual Fire Insurance Co.	103 05
Watertown City Mutual Fire Insurance Co.	70 49
Western Reserve Insurance Co.	16 19
Williamsburg City Fire Insurance Co.	247 83
Wisconsin Retail Lumber Dealers Insurance Co.	28 56
Western Insurance Co.	29 36
Westchester Fire Insurance Co.	286 05
Western Assurance Co.	160 70
Manley, D. F., refund, reporting fires	4 00
	\$29,460 97

Disbursements.

State Fire Marshal's Department.

Purtell, T. M., fire marshal, sal. and exp.	\$4,408 31
Sexton, J. M., chief asst. fire marshal, sal. and exp.	1,130 69
Kiland, G. H., chief asst. fire marshal, sal. and exp.	1,883 78
Florin, J. E., attorney, sal. and exp.	1,686 61

State Fire Marshal Fund, 1912.

Florin, J. E., supt. of inspection, sal and exp.	1,471 02
End, W. G., deputy, sal. and exp.	2,236 73
Kiland, G. H., deputy, sal. and exp.	1,373 80
Baker, J. F., deputy, sal. and exp.	2,354 65
Summers, S. S., deputy, sal. and exp.	1,376 42
Finnegan, W. E., deputy, sal. and exp.	2,613 39
Cleary, W. H., deputy, sal. and exp.	194 51
Good, C. J., deputy, sal. and exp.	2,731 93
Kennedy, J. E., deputy, sal. and exp.	1,245 45
Purtell, Claudien, stenographer	150 00
Katz, C. P., stenographer	783 36
Bloom, Albert, clerk	15 00
Sundry Persons, reporting fires	2,305 30
State Printing Board, paper	38 49
American Express Co., expressage	5 71
Wells, Fargo & Co., expressage	1 61
Western Union Telegraph Co., messages	11 46
Postal Telegraph-Cable Co., messages	3 52
Wisconsin Telephone Co., messages	268 50
Madison Postoffice, postage and box rent	344 20
Democrat Printing Co., printing	358 63
Parsons Printing & Stationery Co., stationery	164 90
Meyer News Service Co., clippings	60 00
Holston, E. M., letterheads	3 75
Micka, F. H., fees	2 00
Jacobs, I. M., services	147 30
Parsons, Claire, services	145 96
Morse, J. E., services	59 72
Steinberg, August, fees	1 47
Weniger, Oscar, fees	1 47
McGillan, G. P., services	5 00
Callaghan & Co., subscription	4 00
Black, Marcena, services	6 00
National Fire Protection Association, dues	5 00
Chamberlain, F. P., services	1 50
Flynn, A. E., services	13 95
Moran, May, services	9 50
Verhulst, P. J., subscription	8 63
Wocelka, F. J., fees	2 40
Neander, V. T., services	25 00
Smith, L. C. & Bros. Typewriter Co., sup.	2 20
Czinsky, Adam, services	2 00
Crofoot, Charles, services	5 00
Olson-Hemming Auto Co, auto hire	8 00
Conley, L. V., services	17 90
La Crosse, Matt, services	17 84
Saunders, Frances, services	5 00
Ryan, S. J., services	20 00
Millard, Clyde, services	7 50
Klingelhofer, M. P., services	10 00
Seal, H. W., map	1 00
Freuz, J. W., services	13 58
Galvin, John, services	10 00
Collignon, J. J., services	20 79
McCauley, J. W., livery	6 00
Western Underwriter Co., subscription.	2 50

State Fire Marshal Fund, 1912.

Ossmuson, Al., fees	4 50
Roberts, Florence, services	15 00
Jantz, Fred, fees	3 18
Williams, Mac V., services	48 45
Pengelley, W. R., fees	7 25
Thorne, Julia, services	34 35
Doyle, C. J., National Fire Marshals Association, assess- ment and dues	20 00
Peterson, Astrid, services	16 49
Rooney, Agnes, services	38 45
Raether, A. C., services	4 95
Haukohl, C. M., services	10 50
Urquhart, N. A., fees	3 73
Hoit, M. M., services	12 50
Lehman, Elias, services	15 00
Bouril, C. J., livery	5 00
Sanderson, Elmer, livery	5 00
Blake, J. H., fees	1 50
Shue, Myrtle, fees	1 58
Shue, L. L., fees	1 58
Shue, Martha, fees	1 58
Schroeder, M. H., services	73 61
Stevens, B. M., services	4 00
Chambers & Miller, rent of room	1 00
Groves, J. W., shelf cabinet	15 00
Sommer, R. E. W., services	10 00
Fitzgerald, Genevieve, services	1 50
Cantwell Printing Co., blanks	36 50
Polkinghorn, Earl, fees	1 80
Nelson, Harold, services	24 96
Hopple, Max, fees	5 65
Sentinel Co., subscription	5 00
Milwaukee Lithographing Co., letterheads	35 91
Gordon, R. E., services	23 00
Wilding, Florence, services	18 00
Hummel, J. W., services	8 91
Selmi, Luciano, services	5 00
Gallagher, Agnes, services	7 50
Overton, W. E., fees	18 02
Fire Alarm Publishing Co., subscription	9 00
Bohlert, Hugh, fees	3 00
Warren, Henry, fees	1 50
Welsh, Della, services	37 80
Cox, W. M., fees	1 50
Tenney, W. E., fees	1 50

\$30,410 18

Valuation of Taxable Property, 1910.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1910; and the apportionment of tax and special charges for said year, collected in 1911.

	Valuation by Tax Commission.	Interest on Certificates of In- debtedness.	Free High Schools.	Graded Schools.	State Uni- versity.
Adams	\$7,305,469	\$419 63	\$332 80	\$319 58	\$2,087 27
Ashland	16,775,074	963 57	764 40	733 82	4,792 87
Barron	21,867,911	1,255 53	966 01	956 17	6,245 10
Bayfield	15,884,950	912 44	723 84	694 88	4,538 55
Brown	55,508,015	3,188 42	2,529 36	2,428 19	15,859 42
Buffalo	18,390,895	1,056 38	878 03	804 51	5,254 55
Burnett	5,908,191	339 37	269 22	258 45	1,658 05
Calumet	25,491,651	1,464 26	1,161 59	1,115 13	7,283 32
Chippewa	29,303,457	1,683 20	1,335 29	1,281 88	8,372 40
Clark	29,013,065	1,666 53	1,322 05	1,269 17	8,289 44
Columbia	45,075,284	2,589 15	2,053 97	1,971 81	12,878 64
Crawford	13,722,509	783 23	625 30	600 29	3,920 70
Dane	127,081,979	7,299 67	5,790 81	5,569 18	36,369 10
Dodge	75,321,953	4,326 54	3,432 24	3,294 95	21,520 54
Door	16,184,569	926 78	735 21	705 80	4,639 87
Douglas	47,143,104	2,707 36	2,147 74	2,061 83	13,466 59
Dunn	23,197,434	1,332 48	1,057 05	1,014 77	6,927 83
Eau Claire	28,948,402	1,662 80	1,319 11	1,266 34	8,270 96
Florence	3,811,681	218 95	173 69	166 74	1,089 05
Fond du Lac.....	72,443,420	4,161 20	3,301 07	3,169 03	20,698 10
Forest	10,296,386	561 43	469 18	450 41	2,941 82
Grant	54,150,761	3,110 45	2,467 52	2,368 82	15,471 63
Green	42,268,140	2,424 46	1,923 32	1,846 39	12,059 43
Green Lake	21,882,750	1,256 96	997 14	957 26	6,252 20
Iowa	37,832,965	2,173 15	1,723 96	1,655 00	10,809 40
Iron	6,885,724	365 52	313 77	301 21	1,967 35
Jackson	16,160,613	928 28	736 40	706 94	4,617 31
Jefferson	53,682,045	3,060 66	2,443 88	2,346 13	15,323 43
Juneau	17,841,656	1,024 84	813 00	780 48	5,097 60
Kenosha	41,601,703	2,389 63	1,895 69	1,819 86	11,886 19
Kewaunee	19,315,620	1,109 50	880 17	844 96	5,518 74
La Crosse	42,233,185	2,425 90	1,924 46	1,847 48	12,066 61
Lafayette	39,180,679	2,250 56	1,785 37	1,713 95	11,194 47
Langlade	17,071,122	980 58	777 89	746 77	4,877 46
Lincoln	18,204,452	1,045 68	829 53	796 35	5,201 27
Manitowoc	55,628,569	3,195 34	2,534 86	2,433 46	15,893 86
Marathon	48,676,639	2,796 02	2,218 07	2,129 35	13,907 69
Marinette	27,666,322	1,589 17	1,260 69	1,210 26	7,994 66
Marquette	11,162,595	641 19	508 65	488 31	3,189 31
Milwaukee	540,484,848	31,045 79	24,628 57	23,643 43	154,424 08
Monroe	27,229,736	1,564 09	1,240 79	1,191 16	7,779 92
Oconto	22,017,012	1,264 67	1,003 26	963 13	6,290 57
Oneida	12,497,753	717 88	569 49	546 71	3,570 78
Outagamie	56,830,402	3,264 37	2,589 62	2,486 04	16,257 24
Ozaukee	22,641,427	1,300 54	1,031 71	990 45	6,438 97

Valuation of Taxable Property, 1910.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.

Counties.	Valuation by Tax Commission.	Interest on Certificates of Indebtedness	Free High Schools.	Graded Schools.	State University.
Pepin	6,650,631	382 02	303 05	290 93	1,900 18
Pierce	21,503,864	1,235 20	979 88	940 68	6,143 95
Polk	20,048,649	1,151 60	913 57	877 03	5,728 18
Portage	22,622,298	1,299 44	1,030 84	989 61	6,463 51
Price	11,742,523	674 50	535 08	513 67	3,355 00
Racine	69,292,905	3,980 23	3,157 51	3,031 21	19,797 95
Richland	21,288,469	1,222 82	970 06	931 26	6,082 41
Rock	79,731,890	4,579 85	3,633 19	3,487 86	22,780 52
Rusk	10,684,655	613 73	486 87	467 40	3,052 76
St. Croix	27,963,067	1,006 22	1,274 21	1,223 24	7,989 44
Sauk	42,193,667	2,423 63	1,922 66	1,845 76	12,055 32
Sawyer	9,117,080	523 69	415 44	398 83	2,604 83
Shawano	26,729,662	1,535 37	1,218 01	1,169 28	7,637 04
Sheboygan	63,775,953	3,663 33	2,906 11	2,789 87	18,221 63
Taylor	13,249,678	761 07	603 76	579 60	3,785 62
Trempealeau	23,685,535	1,360 50	1,079 29	1,036 12	6,767 29
Vernon	28,524,349	1,638 46	1,299 73	1,247 79	8,149 81
Vilas	9,251,417	531 40	421 56	404 70	2,643 26
Walworth	53,052,894	3,047 39	2,417 49	2,320 79	15,157 95
Washburn	6,670,650	333 17	303 97	291 81	1,905 00
Washington	34,595,319	1,987 18	1,576 42	1,513 37	9,884 37
Waukesha	52,800,627	3,032 90	2,406 00	2,309 76	15,085 83
Waupaca	31,040,437	1,782 98	1,414 44	1,357 86	8,868 69
Waushara	17,896,731	1,028 00	815 52	782 89	5,113 35
Winnebago	69,786,562	4,008 58	3,180 00	3,052 80	19,939 00
Wood	27,638,775	1,537 59	1,259 43	1,209 05	7,896 73
Total	\$2,743,180,404	\$157,570 00	\$125,000 00	\$120,000 00	\$783,765 00

*Valuation of Taxable Property, 1910.*APPENDIX B.—*Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.*

	Normal Schools.	Common Schools.	New Capitol Building.	Northern Hospital.	Total tax. Rate per cent. .00139577273562
Adams	905 47	4,581 20	1,198 42	133 16	9,977 62
Ashland	2,079 17	10,519 56	2,751 84	305 76	22,910 19
Barron	2,709 15	13,706 92	3,585 64	398 40	29,852 92
Bayfield	1,968 84	9,961 32	2,605 82	289 54	21,685 23
Brown	6,879 87	34,808 62	9,105 72	1,011 75	75,811 35
Buffalo	2,279 44	11,532 78	3,016 90	335 21	25,117 80
Burnett	732 28	3,704 98	969 20	107 69	8,069 24
Calumet	3,159 53	15,985 66	4,181 73	464 64	34,815 86
Chippewa	3,631 98	18,375 96	4,807 03	534 11	40,021 85
Clark	3,595 99	18,193 86	4,759 40	528 82	39,025 59
Columbia	5,586 80	28,266 34	7,394 29	821 59	61,562 50
Crawford	1,700 82	8,605 27	2,251 08	250 12	18,741 81
Dane	15,751 01	79,692 07	20,816 93	2,316 33	173,565 10
Dodge	9,335 68	47,233 78	12,336 05	1,372 89	102,872 63
Door	1,999 78	10,117 86	2,646 77	294 09	22,036 16
Douglas	5,841 85	29,556 78	7,731 86	859 10	64,373 11
Dunn	2,875 18	14,546 92	3,805 38	422 82	31,682 43
Eau Claire	3,587 97	18,153 32	4,748 79	527 64	39,536 93
Florence	472 43	2,390 27	625 28	69 48	5,205 89
Fond du Lac	8,978 91	45,428 68	11,883 85	1,320 43	98,941 27
Forest	1,276 17	6,456 78	1,689 05	187 67	14,062 51
Grant	6,711 65	33,957 50	8,833 06	987 00	73,957 63
Green	5,231 43	26,468 38	6,923 96	769 33	57,646 73
Green Lake	2,712 23	13,722 49	3,589 72	398 86	29,886 86
Iowa	4,689 16	23,724 74	6,206 24	689 58	51,071 23
Iron	853 44	4,317 98	1,129 56	125 50	9,404 33
Jackson	2,003 01	10,134 19	2,651 04	294 56	22,071 73
Jefferson	6,647 36	33,632 22	8,797 97	977 55	73,249 90
Juneau	2,211 36	11,188 36	2,926 89	325 20	24,367 64
Kenosha	5,156 27	26,088 09	6,824 48	758 28	56,813 49
Kewaunee	2,394 05	12,112 67	3,168 60	352 07	26,380 76
La Crosse	5,234 54	26,484 08	6,928 07	769 79	57,680 93
Lafayette	4,856 20	24,569 88	6,427 32	714 15	53,511 90
Langlade	2,115 86	10,705 16	2,800 40	311 16	23,315 28
Lincoln	2,256 33	11,415 86	2,966 32	331 60	24,863 14
Manitowoc	6,894 81	34,884 22	9,125 49	1,013 94	75,975 98
Marathon	6,033 16	30,524 72	7,985 07	887 23	66,481 22
Marquette	3,429 07	17,349 32	4,598 47	504 27	37,785 91
Marquette	1,383 53	6,999 97	1,831 15	203 46	15,245 57
Milwaukee	66,989 71	338,933 63	88,662 85	9,851 43	738,179 49
Monroe	3,374 95	17,075 54	4,466 85	496 32	37,189 62
Oconto	2,728 87	13,806 69	3,611 74	401 30	30,070 23
Oncida	1,549 02	7,837 24	2,050 17	227 80	17,069 09
Outagamie	7,043 77	35,637 88	9,322 64	1,035 83	77,617 41
Ozaukee	2,806 26	14,198 25	3,714 17	412 69	30,923 04

Valuation of Taxable Property, 1910.

APPENDIX B.—*Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.*

Counties.	Normal Schools.	Common Schools.	New Capitol Building.	Northern Hospital.	Total tax. Rate per cent. 00136577273562
Pepin	824 30	4,170 56	1,090 99	121 22	9,053 25
Pierce	2,665 27	13,484 80	3,527 56	391 95	21,369 39
Polk	2,484 90	12,572 34	3,288 84	365 43	27,381 59
Portage	2,803 89	14,186 26	3,711 63	412 34	30,896 92
Price	1,455 41	7,363 64	1,926 28	214 03	16,037 61
Racine	3,588 42	43,453 02	11,337 03	1,263 00	94,638 37
Richland	2,633 57	13,349 82	3,402 23	388 03	29,075 10
Rock	9,882 27	49,999 22	13,079 47	1,453 27	108,895 65
Rusk	1,324 30	6,700 26	1,752 74	194 75	14,592 81
St. Croix	3,465 85	17,535 41	4,587 15	509 68	33,191 20
Sauk	5,229 64	26,459 30	6,921 58	769 06	57,616 95
Sawyer	1,130 00	5,717 25	1,495 59	166 18	12,451 86
Shawano	3,312 97	16,761 95	4,384 82	437 20	36,103 64
Sheboygan	7,904 63	39,993 38	10,462 02	1,192 45	87,103 47
Taylor	1,642 21	8,308 76	2,173 52	241 50	18,093 04
Trempealeau	2,935 67	14,853 01	3,885 45	431 72	32,741 05
Vernon	3,535 42	17,887 39	4,679 22	519 90	35,957 77
Vilas	1,146 66	5,801 49	1,517 63	168 63	12,635 33
Walworth	6,575 57	33,269 04	8,702 96	967 00	72,458 19
Washburn	826 79	4,183 11	1,094 27	121 59	9,110 61
Washington	4,287 87	21,694 44	5,675 13	630 57	47,249 35
Waukesha	6,544 31	33,110 84	8,661 58	962 40	72,113 67
Waupaca	3,847 27	19,465 20	5,091 97	565 77	42,394 13
Waushara	2,218 19	11,222 79	2,935 81	326 20	24,442 75
Winnebago	8,649 61	43,762 58	11,448 01	1,272 00	95,312 53
Wood	3,425 65	17,332 05	4,533 95	503 77	37,748 27
Total	340,000 00	1,720,226 00	450,600 00	50,000 00	3,746,561 00

Valuation of Taxable Property, 1910.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.

Counties.	Special Charges.				
	Chronic Insane.	Northern Hospital.	State Hospital.	Home for Feeble-minded.	Industrial School for Boys.
Adams	838 89	79 98	413 19	706 18	41 85
Ashland	3,371 46	2,193 77	22 07	1,024 00	347 69
Barron	4,899 03	.....	2,075 99	929 42	52 14
Bayfield	4,473 71	899 17	.....	324 63	111 12
Brown	278 65	2,576 10	30 70	2,615 96	893 64
Buffalo	2,521 29	.....	1,298 79	594 71	.....
Burnett	1,426 27	54 69	469 39	184 70	.....
Calumet	2,309 92	564 03	.....	108 21	.....
Chippewa .....	.....	96 23	1,694 23	1,868 93	430 38
Clark	3,515 76	.....	1,235 07	1,614 56	68 28
Columbia .....	.....	.....	1,210 39	1,345 08	120 50
Crawford	3,497 80	.....	1,065 63	1,005 32	265 39
Dane	61 90	258 68	3,586 63	3,343 97	362 36
Dodge	243 34	2,724 04	222 32	1,054 85	.....
Door	2,835 41	773 69	.....	1,119 29	104 28
Douglas	221 95	.....	2,974 36	1,611 80	550 90
Dunn	86 71	.....	1,201 38	1,372 87	.....
Eau Claire .....	.....	51 69	1,667 10	2,228 19	150 98
Florence	531 19	124 60	.....	182 63	.....
Fond du Lac	110 42	2,777 07	66 36	2,489 29	149 85
Forest	319 82	379 60	.....	108 21	98 98
Grant .....	.....	5 36	2,150 48	2,216 34	207 41
Green	4 93	144 37	1,352 01	905 03	104 28
Green Lake	1,829 88	842 80	.....	322 63	57 42
Iowa .....	.....	21 43	855 23	453 84	41 42
Iron	1,906 33	1,829 77	23 39	376 81	137 13
Jackson	3,268 00	18 43	1,826 72	835 71	118 13
Jefferson	812 19	194 64	1,221 40	1,239 78	707 81
Juneau	4,291 97	117 06	1,113 24	1,441 12	263 70
Kenosha	3,855 28	454 96	1,654 13	746 21	405 11
Kewaunee	2,513 77	601 72	.....	646 29	.....
La Crosse	58 90	7 71	2,396 52	2,128 99	222 50
Lafayette	3,432 79	90 84	925 81	497 17	2 56
Langlade	2,394 44	1,373 23	6 64	615 19	190 52
Lincoln	3,085 74	1,659 13	46 59	832 77	318 24
Manitowoc .....	.....	2,918 76	.....	1,598 60	42 14
Marathon .....	.....	1,639 50	69 93	2,088 86	266 20
Marinette	129 80	2,695 12	.....	1,698 44	322 22
Marquette	2,004 02	273 12	.....	432 84	.....
Milwaukee	204 18	998 35	126 38	15,716 57	6,330 66
Monroe	97 96	.....	1,350 58	1,931 79	306 47
Oconto	5,268 42	1,351 57	.....	1,319 27	27 70
Oneida	1,518 71	859 94	83 46	686 61	239 55
Outagamie .....	.....	2,571 69	.....	1,461 59	350 09
Ozaukee	4,906 66	734 51	.....	216 42	138 69

Valuation of Taxable Property, 1910.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.

Counties.	Special Charges.				
	Chronic Insane.	Northern Hospital.	State Hospital.	Home for Feeble-Minded.	Industrial School for Boys.
Pepin	1,628 14		365 41	216 42	33 55
Pierce	3,290 34		832 05	1,136 64	19 28
Polk	3,299 45		1,812 19	1,222 34	
Portage	6,840 12	2,709 63		1,623 15	606 80
Price	2,186 41	925 08	159 30	442 63	166 27
Racine	32 19	417 77	2,516 27	1,008 37	519 94
Richland			357 09	911 93	132 66
Rock	131 81		2,679 08	1,784 68	407 08
Rusk	1,186 97		1,084 26	718 05	148 98
St. Croix	93 82	86 22	1,599 75	1,528 59	34 42
Sauk	93 46		1,450 28	1,803 40	7 99
Sawyer	355 83		224 33	569 52	52 14
Shawano	4,042 48	1,702 18		1,484 41	39 71
Sheboygan		3,889 49		2,077 94	333 10
Taylor	2,932 24	666 94	13 64	1,282 51	191 27
Trempealeau	82 35		1,332 58	757 47	
Vernon			1,742 44	2,133 69	15 13
Vilas	813 78	449 01		209 61	15 85
Walworth		24 43	1,672 50	1,941 70	85 85
Washburn	991 80	6 99	461 75	388 09	131 12
Washington		1,643 49	86 54	541 05	20 42
Waukesha		270 11	1,320 29	1,412 92	168 27
Waupaca	95 94	1,592 75	21 86	1,991 80	184 40
Waushara	2,148 00	758 98	37 76	541 05	52 14
Winnebago	267 08	4,492 07		3,185 49	720 89
Wood	4,106 64	1,543 35	1 63	1,339 07	549 80
Total	\$106,333 04	\$56,175 94	\$54,247 18	\$98,489 19	\$18,503 19

Valuation of Taxable Property, 1910.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.

Counties.	Special Charges.				
	Tuber- culosis Sanatorium.	Total Charitable and Penal.	Special Loans.	School District Loans.	Grand Total.
Adams	\$80 00	\$2,160 00		\$1,498 73	\$13,636 44
Ashland	170 00	7,128 99	\$5,291 36		35,271 34
Barron	15 72	7,972 30	8,429 23	9,645 59	55,900 04
Bayfield	35 00	5,843 63	2,512 17	133 48	31,081 57
Brown	443 57	6,838 62	4,350 00	2,158 52	89,168 56
Buffalo		4,414 79	1,275 53	2,752 84	33,560 96
Burnett		2,135 05	241 30	1,770 18	12,215 77
Calumet		2,982 16		4,637 00	42,435 02
Chippewa		4,089 77	8,019 23	4,247 69	56,378 54
Clark	57 85	6,481 52	5,210 85	10,836 93	62,214 56
Columbia	279 28	2,955 25	1,657 50	4,360 14	70,525 48
Crawford	2 85	5,836 99	1,160 00	3,213 24	28,952 04
Dane	1,375 73	8,989 27	29,559 76	10,919 81	223,033 64
Dodge	293 57	4,543 12		5,085 32	112,501 11
Door	260 00	5,092 67	8,085 50	2,745 52	37,959 85
Douglas		5,359 01	4,126 12	150 20	74,008 44
Dunn		2,660 96	6,850 00	3,883 11	45,076 50
Eau Claire	17 85	4,115 81	12,147 63	4,873 51	60,673 88
Florence		838 42		171 35	6,215 68
Fond du Lac	150 70	5,743 69	1,200 00	4,618 58	110,522 03
Forest		906 61	9,929 30	330 21	25,228 63
Grant	55 00	4,674 59	12,289 50	9,359 22	100,280 94
Green	54 28	2,565 10	1,210 00	1,258 80	62,660 63
Green Lake		3,052 73		2,584 29	35,523 88
Iowa	60 00	1,461 92	3,191 58	3,942 61	63,668 31
Iron		4,273 43	1,771 10	3,133 33	18,582 19
Jackson	280 00	6,346 99	4,298 50	3,549 20	35,266 51
Jefferson	447 85	3,783 67	3,432 25	211 07	80,676 19
Juneau		7,167 09	2,224 30	3,939 72	37,698 75
Kenosha	670 00	7,785 69		293 75	64,897 93
Kewaunee	33 57	3,795 35	2,700 00	2,570 82	35,446 93
La Crosse	120 00	4,934 32		834 41	63,449 66
Lafayette	83 57	5,032 74	2,976 15	6,149 85	67,670 64
Langlade	115 00	4,695 02	838 00	5,287 59	34,175 89
Lincoln	310 72	6,253 19		470 55	31,586 88
Manitowoc	872 85	5,432 35	267 50	1,078 88	82,754 21
Marathon	27 15	4,086 64	5,411 41	11,977 96	87,983 35
Marinette	290 00	5,135 58	4,152 00	1,951 96	49,025 45
Marquette	192 15	2,902 13		1,241 68	19,329 26
Milwaukee	4,649 30	28,055 44	315 00	12,216 39	778,796 32
Monroe	195 00	3,881 80	1,642 08	4,978 87	47,692 37
Oconto	432 87	8,384 83	5,375 00	5,871 19	49,701 25
Oneida	37 15	3,445 42	2,817 95		28,332 46
Outagamie		4,383 27		8,018 27	90,029 07
Ozaukee	172 85	5,269 13		5,103 32	41,295 49

Valuation of Taxable Property, 1910.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1910—Continued.

Counties.	Special Charges.				Grand Total.
	Tuber- culosis Sanatorium.	Total Charitable and Penal.	Special Loans.	School District Loans.	
Pepin		2,246 53		1,359 47	12,689 25
Pierce		5,278 31		3,325 76	37,973 46
Polk		6,333 98	310 50	6,271 64	40,298 01
Portage	345 00	12,124 70		3,572 42	46,594 04
Price	67 15	3,946 84		6,102 32	26,086 77
Racine	488 58	4,983 12		3,510 63	103,132 12
Richland		1,401 71	5,926 41	4,966 48	41,369 80
Rock	75 72	5,078 37		2,875 86	116,866 91
Rusk	75 00	3,213 36	3,474 83	2,013 32	23,293 87
St. Croix		3,342 80	309 17	6,103 84	47,947 01
Sauk		3,355 13		4,339 12	63,321 20
Sawyer		1,201 79			13,653 65
Shawano	245 00	7,513 78	2,769 25	7,220 31	54,009 98
Sheboygan	225 71	6,541 24		5,053 68	98,698 39
Taylor		5,116 60	182 00	4,040 40	27,435 04
Trempealeau	90 00	2,262 40	5,910 00	7,143 01	47,664 46
Vernon		3,891 26	5,140 80	6,007 76	53,997 59
Vilas		1,483 25	1,087 50		15,211 08
Walworth		3,724 48	6,169 23	8,171 13	90,523 13
Washburn		1,979 75	6,289 56	4,785 17	22,165 09
Washington	168 57	2,460 07			49,709 42
Waukesha	280 00	3,451 59		265 14	79,071 42
Waupaca	101 42	3,898 17	9,726 54	5,806 48	61,825 37
Waushara		3,537 93		6,132 45	34,163 13
Winnebago	282 85	8,943 38	1,100 00	1,062 76	106,453 72
Wood		7,542 49	3,215 86	2,471 11	50,977 73
Total	\$14,731 43	\$348,780 17	\$215,559 05	\$276,735 48	\$4,595,259 53*

*The grand total includes amounts collected under chapter 474, laws 1905, for review of assessments, from the following named counties: Iowa, \$3,382.62; Waukesha, \$3,232.52; for securing tax statements, under chapter 212, laws 1909, from the following named counties: Brown, \$10.07; Fond du Lac, \$18.49; Iowa, \$18.35; Marathon, \$29.12; Outagamie, \$10.07; Rock, \$17.03; Waukesha, \$3.50; for reassessment proceedings, under chapter 259, laws 1905, from Bayfield county, \$397.06.

Valuation of Taxable Property, 1911.

APPENDIX B.—*Statement of valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1911; and the apportionment for tax and special charges for said year collected in 1912.*

Counties.	Valuation by Tax Commission.	Interest on Certificates of Indebtedness.	Free High Schools.	Graded Schools.
Adams	\$7,924,176	\$424 49	\$404 10	\$323 23
Ashland	17,842,526	955 82	900 90	727 92
Barron	24,534,636	1,314 31	1,251 17	1,000 93
Bayfield	16,378,482	877 39	835 24	968 19
Brown	57,738,481	3,093 02	2,944 43	2,355 54
Buffalo	19,374,697	1,037 89	988 03	790 42
Burnett	6,396,711	342 67	326 21	260 93
Calumet	26,700,961	1,430 36	1,361 64	1,089 31
Chippewa	31,515,273	1,658 26	1,607 15	1,285 72
Clark	30,655,464	1,642 20	1,563 30	1,250 64
Columbia	47,470,149	2,542 95	2,420 78	1,936 63
Crawford	15,274,448	818 24	778 93	623 15
Dane	138,501,543	7,419 46	7,063 01	5,650 41
Dodge	82,989,547	4,445 71	4,232 13	3,385 70
Door	17,560,520	940 71	895 51	716 41
Douglas	46,441,386	2,487 84	2,368 32	1,894 63
Dunn	25,333,949	1,357 13	1,291 93	1,033 54
Eau Claire	32,601,560	1,714 31	1,631 95	1,305 56
Florence	4,102,653	219 78	209 22	167 37
Fond du Lac	75,217,638	4,029 37	3,835 79	3,068 63
Forest	11,461,330	613 98	584 48	467 58
Grant	56,601,295	3,032 10	2,886 43	2,309 15
Green	46,214,062	2,475 66	2,356 73	1,885 38
Green Lake	23,378,883	1,252 39	1,192 23	953 78
Iowa	39,924,968	2,138 76	2,036 01	1,628 81
Iron	8,120,495	435 01	414 11	331 29
Jackson	17,898,007	958 79	912 73	730 18
Jefferson	56,906,349	3,048 44	2,901 99	2,321 59
Juneau	18,938,970	1,014 55	965 81	772 65
Kenosha	43,015,736	2,304 33	2,193 63	1,754 00
Kewaunee	20,835,916	1,116 17	1,062 55	850 04
La Crosse	44,420,464	2,379 58	2,265 26	1,812 21
Lafayette	41,705,379	2,234 14	2,126 80	1,701 44
Langlade	18,981,490	1,016 83	967 98	774 38
Lincoln	19,849,586	1,063 33	1,012 25	809 80
Manitowoc	59,393,458	3,181 68	3,028 82	2,423 06
Marathon	53,425,322	2,861 97	2,724 47	2,179 58
Marinette	29,849,672	1,599 08	1,522 21	1,217 77
Marquette	12,336,965	660 88	629 13	508 31
Milwaukee	578,715,754	31,001 51	29,512 13	23,909 71
Monroe	29,715,040	1,591 82	1,515 35	1,212 28
Oconto	23,909,426	1,280 82	1,219 28	975 43
Oneida	14,206,308	761 02	724 46	679 57
Outagamie	58,945,236	3,157 67	3,006 97	2,404 77
Ozaukee	23,924,411	1,281 62	1,220 06	976 04

Valuation of Taxable Property, 1911.

 APPENDIX B.—*Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.*

Counties.	Valuation by tax Commission.	Interest on Certificates of In- debtedness.	Free High Schools.	Graded Schools.
Pepin	7,391,796	395 97	376 95	371 56
Pierce	23,098,717	1,237 39	1,177 94	942 35
Polk	22,429,361	1,201 53	1,143 81	915 04
Portage	24,546,636	1,314 95	1,251 78	1,001 42
Price	13,213,763	707 85	673 85	539 08
Racine	75,850,234	4,063 96	3,868 05	3,094 44
Richland	23,874,630	1,278 95	1,217 51	974 01
Rock	34,942,581	4,350 33	4,331 72	3,465 38
Rusk	11,630,348	623 03	503 10	474 48
St. Croix	30,216,809	1,618 70	1,540 93	1,232 75
Sauk	46,034,284	2,466 03	2,347 56	1,878 05
Sawyer	9,964,843	533 82	508 17	406 53
Shawano	28,760,229	1,540 67	1,466 65	1,173 32
Sheboygan	64,902,185	3,476 78	3,309 75	2,647 80
Taylor	14,143,482	737 66	721 26	577 01
Trempealeau	25,848,020	1,384 67	1,318 14	1,054 51
Vernon	30,938,982	1,657 38	1,577 76	1,262 21
Vilas	9,295,976	497 98	474 06	379 25
Walworth	58,973 994	3,159 22	3,007 43	2,405 95
Washburn	7,244,083	358 06	369 42	295 53
Washington	36,385,991	1,949 18	1,855 54	1,484 43
Waukesha	56,732,282	3,039 12	2,893 10	2,314 49
Waupaca	34,057,893	1,824 46	1,736 81	1,389 45
Waushara	19,233,731	1,030 34	980 84	734 63
Winnebago	74,775,471	4,005 63	3,813 24	3,050 59
Wood	30,297,129	1,623 00	1,545 03	1,236 02
Total	\$2,941,412,842	\$157,570 00	\$150,000 00	\$120,000 00

*Valuation of Taxable Property, 1911.*APPENDIX B.—*Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.*

Counties.	State University.	Common Schools.	State Highways.	Total Tax Rate per cent. 00127135775493
Adams	\$2,971 56	\$5,008 12	\$942 00	\$10,074 45
Ashland	6,690 94	11,276 57	2,123 09	22,664 24
Barron	9,200 48	15,506 02	2,919 39	31,192 30
Bayfield	6,141 93	10,351 29	1,948 88	20,822 92
Brown	21,651 91	36,491 04	6,870 33	73,462 27
Buffalo	7,265 51	12,244 91	2,305 40	24,632 16
Burnett	2,398 76	4,042 76	761 15	8,132 51
Calumet	10,012 85	16,875 15	3,177 16	33,916 47
Chippewa	11,818 22	19,917 82	3,750 92	40,067 19
Clark	11,495 79	19,374 42	3,647 71	38,974 06
Columbia	17,801 29	30,001 39	5,648 49	63,351 53
Crawford	5,727 91	9,653 53	1,817 51	19,419 27
Dane	51,938 04	87,533 73	16,480 36	176,085 01
Dodge	31,121 06	52,449 85	9,874 96	105,509 41
Door	6,585 19	11,098 34	2,089 53	22,325 69
Douglas	17,415 51	29,351 21	5,526 08	59,043 62
Dunn	9,500 22	16,011 19	3,014 50	32,208 51
Fau Claire	12,000 58	20,225 16	3,807 88	40,685 44
Florence	1,538 49	2,592 90	488 18	5,215 94
Fond du Lac.....	28,206 59	47,537 66	8,950 18	95,628 52
Forest	4,298 00	7,243 62	1,363 79	14,571 45
Grant	21,325 47	35,772 33	6,735 01	71,960 49
Green	17,330 26	29,207 54	5,499 03	58,754 60
Green Lake	8,767 07	14,775 58	2,781 86	29,722 91
Iowa	14,971 85	25,232 80	4,750 69	50,738 92
Iron	3,045 18	5,132 20	966 26	10,324 05
Jackson	6,711 75	11,311 64	2,129 69	22,754 78
Jefferson	21,339 87	35,965 12	6,771 31	72,348 32
Juneau	7,102 12	11,969 53	2,253 56	24,078 22
Kenosha	16,130 89	27,186 18	5,118 46	54,688 39
Kewaunee	7,813 46	13,168 41	2,479 27	26,489 90
La Crosse	16,657 66	28,073 98	5,285 61	56,474 30
Lafayette	15,639 51	26,358 08	4,962 54	53,022 46
Langlade	7,118 05	11,996 41	2,258 62	24,132 27
Lincoln	6,443 59	12,545 05	2,316 91	25,235 93
Manitowoc	22,272 53	37,536 99	7,067 25	75,510 33
Marathon	20,034 48	33,765 10	6,357 11	67,922 71
Marinette	11,193 62	18,835 16	3,551 83	37,949 62
Marquette	4,626 35	7,797 02	1,467 98	15,684 67
Milwaukee	217,018 25	365,751 52	68,861 64	735,754 76
Monroe	11,143 15	18,780 07	3,535 81	37,778 43
Oconto	8,966 03	15,110 89	2,844 99	30,397 44
Oneida	5,327 36	8,978 46	1,600 41	18,061 28
Outagamie	22,104 45	37,253 71	7,013 92	74,940 46
Ozaukee	8,971 65	15,120 36	2,846 78	30,416 50

Valuation of Taxable Property, 1911.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.

Counties.	State University.	Common Schools.	State Highways.	Total Tax Rate per cent. .00127135775496
Pepin	2,771 92	4,671 69	879 55	9,397 61
Pierce	8,662 01	14,598 52	2,748 53	29,363 74
Polk	8,411 00	14,175 48	2,668 88	28,515 74
Portage	9,204 98	15,513 61	2,920 81	31,207 55
Price	4,955 16	8,351 17	1,572 31	16,799 42
Racine	28,443 84	47,927 79	9,025 46	91,432 84
Richland	3,952 98	15,083 90	2,840 85	30,353 20
Rock	31,833 44	53,634 18	10,107 35	107,992 40
Rusk	4,361 38	7,350 44	1,383 91	14,786 34
St. Croix	11,331 30	19,097 19	3,595 51	38,416 38
Sauk	17,262 84	29,093 92	5,477 64	58,526 04
Sawyer	3,736 80	6,297 54	1,185 72	12,668 88
Shawano	10,785 08	18,176 62	3,422 19	36,564 53
Sheboygan	24,338 30	41,018 54	7,722 74	82,513 91
Taylor	5,303 80	8,938 76	1,682 94	17,981 43
Trempealeau	9,693 00	16,338 09	3,075 67	32,862 09
Vernon	11,602 10	19,553 59	3,681 44	39,334 48
Vilas	3,485 99	5,875 11	1,106 13	11,818 52
Walworth	22,115 23	37,271 89	7,017 34	74,977 06
Washburn	2,716 53	4,578 30	861 98	9,209 82
Washington	13,644 74	22,996 15	4,323 78	46,259 62
Waukesha	21,274 59	35,855 11	6,750 60	72,127 01
Waupaca	12,771 70	21,524 77	4,052 56	43,299 75
Waushara	7,212 66	12,155 83	2,288 61	24,453 01
Winnebago	28,040 78	47,258 51	8,897 57	95,066 37
Wood	11,361 42	19,147 95	3,605 07	38,518 49
Total	\$1,108,029 00	\$1,858,989 00	\$350,000 00	\$3,739,588 00

Valuation of Taxable Property, 1911.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.

Counties.	Special Charges.				
	Chronic Insane.	Northern Hospital.	State Hospital.	Home for Feeble-Minded.	Industrial School for Boys.
Adams	\$828 01	\$25 20	\$572 64	\$771 11	\$79 14
Ashland	3,681 75	2,651 23	78 21	973 89	275 53
Barron	5,198 48	57 84	2,101 22	1,001 80	37 28
Bayfield	4,862 98	487 85	369 97	324 68	135 27
Brown	284 96	2,089 96	36 30	2,684 53	619 64
Buffalo	2,825 71		1,635 77	461 30	
Burnett	1,433 60		407 97	359 02	
Calumet	2,363 73	608 29		108 21	
Chippewa		129 91	2,009 90	1,764 29	345 12
Clark	3,434 24	43 95	1,300 84	1,848 46	12 47
Columbia			2,301 70	1,468 11	57 42
Crawford	3,516 22		1,033 22	974 48	263 12
Dane	149 39	378 77	3,276 57	3,596 14	368 54
Dodge	282 77	1,382 56	972 48	820 02	
Door	2,672 99	914 64		965 67	58 85
Douglas	88 56		2,145 00	1,588 74	750 07
Dunn	94 83		1,254 61	1,489 74	
Eau Claire		49 57	1,417 21	2,325 13	372 10
Florence	532 57	270 19		211 98	
Fond du Lac	142 35	2,663 45	104 69	2,408 19	320 41
Forest	523 13	604 45		108 21	152 98
Grant		105 81	1,944 48	2,140 37	315 98
Green	95 22		802 32	955 74	57 84
Green Lake	1,837 62	1,089 55		565 85	71
Iowa	20 85	68 23	1,145 51	596 65	
Iron	2,012 54	1,395 34		364 66	97 56
Jackson	3,679 18	74 47	1,713 09	954 28	119 13
Jefferson	78 21	18 60	1,600 67	1,298 82	417 38
Juneau	4,425 41	29 95	2,183 72	1,507 55	140 27
Kenosha	3,795 95	241 08	1,973 53	860 64	316 37
Kewaunee	2,607 67	626 77		455 07	
La Crosse	164 94	137 66	2,044 80	2,242 89	271 81
Lafayette	3,322 19	97 59	1,150 11	533 21	152 28
Langlade	2,542 81	895 06		897 44	277 70
Lincoln	3,675 19	1,183 22	292 23	925 28	407 95
Manitowoc		2,558 79		1,463 79	86 99
Marathon		2,100 02	220 02	2,285 47	273 54
Marinette	206 14	2,775 27		1,941 85	362 66
Marquette	1,847 79	530 50		432 84	
Milwaukee	1,515 11	1,060 63	319 81	16,947 44	7,094 94
Monroe	173 29		1,371 95	2,027 24	173 99
Oconto	5,344 47	1,426 09		1,573 05	86 14
Oneida	1,546 63	677 43	204 81	777 08	73 13
Outagamie	55 11	2,717 23		1,432 87	432 64
Ozaukee	3,549 74	647 85		308 92	83 56

Valuation of Taxable Property, 1911.

 APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.

Counties.	Special Charges.				
	Chronic Insane.	Northern Hospital.	State Hospital.	Home for Feeble-Minded.	Industrial School for Boys.
Pepin	1,698 43	.....	475 68	216 42	.....
Pierce	3,357 74	.....	1,054 58	1,150 31	.....
Folk	3,209 82	.....	1,929 31	1,478 72	3 71
Portage	7,449 16	2,337 99	.....	1,578 09	263 39
Price	2,437 59	1,129 46	166 02	350 71	28 85
Racine	56 79	252 95	2,417 35	1,136 05	415 67
Richland .....	.....	.....	777 92	1,022 17	224 25
Rock	182 21	37 54	2,250 22	1,509 97	399 82
Rusk	1,603 00	.....	689 76	1,077 38	50 42
St. Croix	91 21	110 82	948 03	1,675 55	.....
Sauk	94 96	.....	1,332 26	1,817 06	162 56
Sawyer	353 56	.....	180 93	649 26	52 14
Shawano	4,106 86	1,332 52	51 95	1,755 67	21 00
Sheboygan .....	.....	3,194 71	.....	2,307 50	377 53
Taylor	2,724 05	988 39	.....	1,245 74	169 97
Trempealeau	170 11	.....	1,133 47	928 53	.....
Vernon .....	.....	.....	1,534 71	2,129 45	52 14
Vilas	899 67	409 86	.....	55 74	52 14
Walworth	72 00	.....	1,380 24	1,993 26	104 28
Washburn	1,116 43	.....	526 01	424 85	118 12
Washington .....	.....	1,518 53	25 98	639 48	52 14
Waukesha .....	.....	317 93	1,621 97	1,513 46	242 40
Waupaca	120 81	1,605 22	78 21	2,136 06	177 56
Waushara	2,425 29	907 67	71 30	541 05	9 14
Winnebago	304 65	5,033 42	.....	2,924 58	672 21
Wood	4,350 73	781 40	331 67	1,385 92	317 23
Total	112,237 40	52,798 28	54,986 50	103,405 58	19,027 48

Valuation of Taxable Property, 1911.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.

Counties.	Special Charges.				
	Tuber- culosis Sanatorium.	Total Charitable and Penal	Special Loans.	School District Loans.	Grand Total.
Adams		\$2,276 10		\$1,280 31	\$14,390 83
Ashland		7,660 61	\$5,628 27	2,866 04	38,994 25
Barron	\$225 00	8,621 62	5,657 41	8,993 17	54,364 50
Bayfield	308 58	6,488 73	2,608 71	135 00	20,055 36
Brown	90 00	5,755 39		2,072 64	81,251 10
Buffalo		4,922 78	1,239 16	3,025 37	33,819 47
Burnett	107 85	2,308 44	221 00	1,753 48	12,441 70
Calumet		3,075 23		5,505 66	42,527 36
Chippewa	50 00	4,299 22	7,743 15	3,904 57	56,014 13
Clark	135 00	6,864 46	4,844 63	12,035 52	62,739 57
Columbia	220 00	3,047 23	1,665 00	6,936 11	71,933 87
Crawford	60 00	5,847 04	1,120 00	3,129 88	29,516 19
Dane	1,097 85	8,867 26	27,369 50	11,689 43	224,011 20
Dodge	547 85	4,005 68		5,766 62	115,281 71
Door	187 85	4,800 00	10,407 00	3,278 01	40,810 70
Douglas	560 02	5,102 39	3,817 34	147 05	68,110 40
Dunn		2,849 18	6,650 00	4,923 38	46,631 07
Eau Claire	456 45	4,620 46	11,847 32	5,522 95	62,676 17
Florence		1,014 74		166 10	6,396 78
Fond du Lac	963 57	6,602 66	1,160 00	4,230 44	107,621 62
Forest		1,388 77	9,601 00	328 75	25,979 97
Grant		4,506 64	11,906 81	17,641 14	106,015 08
Green		1,911 12	1,175 00	913 93	62,754 65
Green Lake	115 00	3,608 73		2,517 23	35,848 87
Iowa	55 00	1,886 24	4,557 62	3,569 59	60,772 37
Iron		3,870 10	1,465 51	3,697 75	19,337 41
Jackson	40 00	6,580 15	3,400 00	4,321 04	37,055 97
Jefferson	367 15	3,781 13	3,339 50	1,024 02	80,542 97
Juneau	61 43	7,298 33	3,401 17	3,248 83	38,026 55
Kenosha	412 87	7,600 39		285 00	62,573 78
Kewaunee		3,689 51	2,560 00	3,024 35	35,763 76
La Crosse	200 00	5,062 10		710 34	62,246 74
Lafayette	207 85	5,483 23	2,906 15	5,795 52	67,207 36
Langlade	240 00	4,853 03		5,668 29	34,683 59
Lincoln	305 00	6,788 92		466 08	32,490 93
Manitowoc	1,059 28	5,168 85	258 75	41 38	80,970 31
Marathon	530 00	5,409 05	6,117 90	14,803 37	94,272 08
Marinette	320 00	5,606 22	3,655 12	1,795 97	49,024 78
Marquette	60 00	2,871 13		1,931 60	20,487 40
Milwaukee	8,706 47	35,674 40	300 00	10,687 84*	782,435 80*
Monroe		3,746 47	1,317 00	4,798 05	47,940 00
Oconto	270 00	8,699 75	5,190 00	6,378 55	50,665 74
Oneida	60 00	3,339 03	2,361 30		25,788 77
Outagamie	252 85	4,890 75		8,351 52	85,182 76
Ozaukee		4,560 07		4,976 17	39,982 74

* No. 6. Wauwatosa delinquent \$465.60.

Valuation of Taxable Property, 1911.

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin for 1911—Continued.

Counties,	Special Charges.			Grand Total.	
	Tuberculosis Sanatorium.	Total Charitable and Penal.	Special Loans.		School District Loans.
Pepin		\$2,389 93		\$1,271 19	\$13,058 78
Pierce		5,602 63		3,120 31	38,089 68
Polk		6,621 56		6,474 25	41,623 29
Portage	\$477 15	12,105 78		3,622 54	46,935 87
Price	296 42	4,409 05		6,210 79	27,441 86
Racine	390 00	4,668 81		3,091 24	104,192 89
Richland		2,024 34	6,471 41	5,606 00	44,455 55
Rock	18 57	4,378 33		2,787 51	115,158 24
Rusk	100 00	3,520 56	3,283 27	1,690 59	23,289 76
St. Croix		2,825 64	210 00	6,173 94	47,625 96
Sauk		3,406 84		4,172 00	66,104 88
Sawyer		1,235 89			13,949 29
Shawano	155 00	7,423 00	2,336 75	3,558 44	54,832 72
Sheboygan	625 00	6,504 74		5,610 08	94,644 08
Taylor		5,128 15	363 13	3,715 65	27,133 36
Trempealeau		2,237 11	2,937 77	6,299 19	44,336 15
Vernon		3,716 30	5,475 25	8,351 14	56,877 17
Vilas		1,417 41	552 50		13,788 43
Walworth	93 57	3,643 35	6,021 78	8,035 65	99,677 84
Washburn		2,185 41	6,107 85	4,385 85	21,833 93
Washington		2,236 18		756 67	49,252 47
Waukesha	392 85	4,088 61		263 00	76,506 04
Waupaca	165 00	4,282 86	12,050 84	5,845 09	65,478 54
Waushara		3,954 45		6,921 19	35,328 65
Winnebago	699 30	9,634 16	1,050 00	1,085 62	166,835 55
Wood	102 85	7,269 80	7,660 00	3,272 73	56,721 07
Total	\$21,788 63	\$364,244 27	\$210,391 87	\$301,617 75	\$4,617,020 95†

† The grand total includes amounts collected under chapter 474, laws 1905, for review of assessments, from the following named counties: Adams, \$760.02; Ashland, \$155.09; for securing tax statements, under chapter 212, laws 1909, from the following named counties: Brown, \$16.80; Burnett, \$26.27; Clark, \$21.30; Marathon, \$19.05; Marinette, \$17.85; Milwaukee, \$18.99; Oneida, \$22.16; Polk, \$11.74; Price, \$22.60; Sawyer, \$44.52; Sheboygan, \$15.35; Waukesha, \$27.42.

Report of State Printing Board.

REPORT
OF THE
STATE PRINTING BOARD.

DEPARTMENT OF STATE, July 1, 1912.

To His Excellency, FRANCIS E. MCGOVERN,
Governor of the State of Wisconsin.

Sir: In accordance with the provisions of chapter 657, laws of 1911, we have the honor to submit our biennial report for the fiscal period ending June 30th, 1912.

Report of State Printing Board.

July 1, 1910 to June 30, 1911.

Departments.	Printing.	Paper.	Cuts, etc.	Litho- graphing.	Total.
Academy of Arts, Letters and Sciences	\$150 00		\$642 21		\$792 21
Adjutant General	542 10	\$75 04			617 14
Agricultural Expt. Association	802 94	189 86			992 90
Agricultural Expt. Station	5,737 86	2,777 97	755 34		9,271 17
Andersonville Monument Commission				\$9 24	89 24
Archeological Society				34 25	34 25
Attorney General	1,018 46	234 63			1,253 14
Automobile Department					
Board of Agriculture	2,888 45	545 44	296 14		3,730 03
Board of Arbitration					
Board of Control	370 79	117 30			488 09
Board of Forestry	339 90	200 02	74 83		614 75
Board of Health	2,538 16	577 42	44 57		3,160 15
Board of Immigration	1,739 15	437 63			2,176 78
Board of Industrial Education					
Board of Public Affairs					
Blue Book					
Cheese Makers' Association					
Civil Service Commission	849 15	289 82			1,138 97
Commissioner of Banking	1,486 98	262 18			1,749 16
Commissioner of Labor	424 02	345 27			769 29
Criminal Law and Criminology					
Dairymen's Association	483 76	87 15			570 91
Dairy and Food Commissioner	1,670 52	397 68	36 92		2,105 12
Fire Insurance Investigation Commission					
Fire Marshal	50 23	1 17			51 40
Fish Commissioner	158 90	56 92	52 40		268 22
Fish and Game Warden	2,932 27	135 65			3,067 92
Free Library Commission	1,758 31	332 05	38 76		2,129 12
Geological and Nat. Hist. Survey	1,250 45	450 58	643 01		2,344 04
Governor	184 88	45 72			230 60
Grain and Warehouse Comm.					
Historical Society	4,924 22	418 23	78 25		5,420 70
Highway Commission					
Home for Feeble-Minded	24 10	6 30			30 40
Horticultural Society	82 67	30 24	51 73		164 64
Industrial School for Boys	6 53	1 03			7 56
Industrial School for Girls	2 74	42			3 16
Industrial Commission					
Insurance Commissioner	7,513 65	1,774 20			9,287 85
Land Office	182 45	28 71			211 16
Legislature	10,227 50	2,169 88			12,397 38
Live Stock Breeders Association					
Live Stock Sanitary Board	3,722 48	671 30			4,393 78
Milwaukee Hospital for Insane					
Normal School, La Crosse					
" " Milwaukee					
" " Oshkosh					
" " Platteville					
" " Regents	247 01	69 14			316 15
" " River Falls					
" " Stevens Point					
" " Superior					
" " Whitewater					
Northern Hospital for Insane	50 07	6 75			56 82
Oil Inspector	131 30	39 23			170 53
Public Documents	1,585 62	10 90			1,596 52
Quartermaster General	192 38	18 64			211 02
Railroad Commission	8,719 91	2,073 84	53 04		10,846 79
Revisor					
Secretary of State	3,870 43	1,288 79	1,055 75	30 00	6,244 97

Report of State Printing Board.

July 1, 1910 to June 30, 1911.

Departments.	Printing.	Paper.	Cuts, etc.	Litho- graphing.	Total.
State Bar Examiners	\$166 50	\$35 29	.....	.....	\$201 58
State Hospital for Insane....	154 65	24 17	.....	.....	178 82
State Law Library.....	312 25	.....	.....	.....	312 25
State Mining School.....	.....	.....	.....	.....	.....
State Prison	141 04	40 06	.....	.....	181 10
State Public Schools	16 01	3 25	.....	.....	19 26
State Reformatory	23 51	2 20	.....	.....	25 71
State School for Blind.....	18 12	3 46	.....	.....	21 58
State School for Deaf.....	12 98	1 53	.....	.....	14 51
State Superintendent of Schools	4,515 86	3,888 91	82 66	.....	8,487 43
State Teachers Association...	630 43	190 26	.....	.....	820 69
State Treasurer	525 01	110 79	.....	.....	635 80
State Veterinarian	89 43	8 22	.....	.....	97 65
Seed Inspection Fund.....	21 43	.....	.....	.....	21 43
Superintendent of Public Prop- erty	436 35	50 94	.....	.....	487 29
Supreme Court	453 29	22 56	.....	.....	475 85
Tax Commissioner	1,096 36	359 62	31 08	.....	1,487 06
Teachers Retirement Fund...	.....	.....	.....	.....	.....
Textbook Committee .....	.....	.....	.....	.....	.....
Treasury Agent .....	.....	.....	.....	.....	.....
Trustees of County Asylums..	270 56	54 90	.....	.....	325 46
Tuberculosis Sanatorium ..	52 20	7 10	.....	.....	59 30
University	14,510 84	4,025 58	144 00	45 00	19,626 32
Waterway Commissioner .....	.....	.....	.....	.....	.....
Wisconsin History Commission	644 60	157 59	19 89	.....	822 08
Workshop for Blind.....	5 72	1 23	.....	.....	6 95
Total	\$92,957 32	\$26,054 96	\$4,224 97	\$75 00	\$123,312 25

*Report of State Printing Board.**July 1, 1911 to June 30, 1912.*

Departments.	Printing.	Paper.	Cuts, etc.	Litho- graphing.	Total.
Academy of Arts, Letters and Sciences	\$596 90	\$172 10	\$27 03	\$1,221 00	\$2,017 03
Adjutant General	690 26	106 96	.....	42 98	840 20
Agricultural Expt. Associa- tion	929 26	192. 01	40. 82	.....	1,162 09
Agricultural Expt. Station...	5,566 19	2,847 85	1,757 19	.....	10,171 23
Andersonville Monument Com- mission	486 19	190 78	.....	.....	676 97
Archaeological Society	206 18	77 21	74 43	.....	357 82
Attorney-General	444 85	81	.....	29 66	475 32
Automobile Department	648 25	155 66	.....	.....	803 91
Board of Agriculture	2,796 98	501 77	116 08	195 06	3,609 89
Board of Arbitration	82 75	18 07	.....	.....	100 82
Board of Control	1,340 60	348 82	.....	90 39	1,779 81
Board of Forestry	535 47	207 59	.....	74 55	817 61
Board of Health	3,041 69	1,062 37	6 40	.....	4,110 46
Board of Immigration.....	1,005 64	697 21	102 67	53 65	1,859 17
Board of Industrial Educa- tion	88 00	65 06	.....	.....	153 06
Board of Public Affairs	61 65	34 66	.....	.....	96 31
Blue Book	18,484 14	5,231 31	612 95	.....	23,715 45
Cheese Makers' Association.	298 47	53 89	.....	.....	352 36
Civil Service Commission....	530 55	228 12	.....	36 05	794 72
Commissioner of Banking...	2,443 34	382 14	.....	35 48	2,865 96
Commissioner of Labor	2,471 95	559 23	.....	.....	3,031 18
Criminal Law and Crimin- ology .....	.....	.....	.....	.....	.....
Dairymen's Association	373 00	41 07	.....	.....	414 07
Dairy and Food Commis- sioner	1,243 97	209 31	4 00	59 39	1,516 67
Fire Insurance Investigation Comm'ssioner	54 00	2 12	.....	.....	56 12
Fire Marshal	358 63	93 31	.....	35 91	487 85
Fish Commissioner	176 74	35 53	.....	.....	212 27
Fish and Game Warden.....	6,304 07	2,882 40	.....	42 37	9,228 84
Free Library Commission....	1,458 86	269 25	36 70	128 00	1,892 81
Geological and Nat. Hist. Survey	1,585 88	287 53	2,299 12	.....	4,172 53
Governor	21 78	29 55	*40 55	306 30	398 18
Grain and Warehouse Comm.	671 95	165 33	.....	.....	837 28
Historical Society	3,355 86	154 71	50 86	.....	3,561 43
Highway Commission	632 16	212 56	.....	187 64	1,032 66
Home for Feeble Minded....	35 06	7 32	.....	.....	42 38
Horticultural Society	1,477 56	607 22	32 41	.....	2,117 19
Industrial School for Boys..	3 36	1 02	.....	.....	4 38
Industrial School for Girls..	.....	.....	.....	.....	.....
Industrial Commission	1,829 35	1,051 31	98.20	210 55	3,802 36
Insurance Commissioner	9,367 47	2,596 56	.....	59 41	12,023 44
Land Office	69 79	17 33	.....	.....	87 72
Legislature	20,950 59	3,012 25	.....	.....	23,962 84
Live Stock Breeders' Associa- tion	78 71	14 52	.....	.....	93 23
Live Stock Sanitary Board..	399 67	95 21	27 06	74 01	595 95
Milwaukee Hospital for In- sane	66 93	9 22	.....	.....	76 15
Normal School, La Crosse	14 62	2 06	.....	.....	16 68
" " Milwaukee	292 32	303 76	.....	.....	596 08
" " Oshkosh	212 05	99 87	.....	.....	311 92
" " Platteville	69 84	23 44	.....	21 35	114 63
" " Regents	1,623 36	1,632 62	.....	.....	3,256 98
" " River Falls	134 87	46 46	7 26	.....	188 59
" " Stevens Point	179 78	79 46	.....	.....	259 24
" " Superior	96 02	35 37	.....	.....	131 39
" " Whitewater	82 96	38 43	.....	.....	121 39
Northern Hospital for Insane	31 17	13 00	.....	.....	44 17

*Report of State Printing Board.**July 1, 1911 to June 30, 1912.*

Departments.	Printing.	Paper.	Cuts, etc.	Litho- graphing.	Total.
Oil Inspector	\$845 18	\$466 22		\$19 78	\$1,331 18
Perry's Victory Centennial Commission			40 50		40 50
Public Documents				36 10	702 94
Quartermaster General	567 60	99 24			10,807 00
Railroad Commission	8,404 54	2,275 51	43 10	103 82	317 93
Revisor	248 96	63 97			6,394 93
Secretary of State.....	4,224 43	1,660 70	*159 35	360 45	101 21
State Bar Examiners.....	82 52	18 69			154 31
State Hospital for Insane.....	138 42	15 89			230 58
State Law Library.....	277 92	1 80		10 85	
State Mining School.....					24 10
State Printing Board.....			*24 10		308 72
State Prison	230 53	78 19			4 38
State Public Schools.....	3 36	1 02			5 41
State Reformatory	4 03	1 33			24 14
State School for Blind.....	22 95	1 19			8 12
State School for Deaf.....	6 22	1 90			
State Superintendent of Schools	5,350 12	5,058 90	151 20	455 48	11,015 70
State Teachers Association.....	791 66	154 37			946 03
State Treasurer	26 44	111 21		509 89	897 54
State Veterinarian	2 63	45		46 70	49 78
Seed Inspection Fund.....					
Superintendent of Public Property	507 12	70 03	26 83	49 50	633 53
Supreme Court	472 92	14 95		23 00	510 87
Tax Commission	5,547 05	3,295 40		66 00	8,908 45
Teachers Retirement Fund.....	624 74	366 13			990 87
Textbook Committee	81 21	20 61			101 82
Treasury Agent	65 50	30 98			96 48
Trustees of County Asylums..					28 96
Tuberculosis Sanatorium	23 34	5 62			26,601
University	18,782 95	7,727 37	93 46		51 81
Waterway Commissioner	31 48	20.33			
Wisconsin History Commis- sion	1,313 18	220 78			1,533 96
Workshop for Blind.....	22 23	2 06			24 29
Totals	\$144,955 97	\$49,013 49	\$5,872 32	\$4,585 33	\$204,427 11

* Includes newspaper advertising.

In accordance with the provisions of chapter 657, laws of 1911, we issued advertisements during the second week in June, 1912, for proposals for doing state printing. Bids resulting from said advertisements will be opened and read at 12 o'clock noon, July 30, 1912.

Respectfully submitted,

JAMES A. FREAR,

Secretary of State,

A. H. DAHL,

State Treasurer,

L. H. BANCROFT,

Attorney-General,

State Printing Board.

Report of the Superintendent of Public Property.

ANNUAL REPORT
OF THE
SUPERINTENDENT OF PUBLIC PROPERTY.

TO HONORABLE FRANCIS E. MCGOVERN,
Governor of Wisconsin.

In compliance with Section 1, Chapter 400, Laws of 1901, I herewith submit a report of the transactions of the Department of Public Property for the fiscal year ending June 30th, 1911.

The several exhibits hereto annexed contain correct statements of the Department.

Respectfully submitted,
WILLIAM L. ESSMANN,
Superintendent of Public Property.

Stationery on hand June 30, 1910, as shown by exhibit "A"	\$4,090 69
Stationery purchased during the year, as shown by exhibit "B"	11,875 74
	\$15,966 43

Stationery on hand June 30, 1911, as shown by exhibit "C"	9,072 58
Stationery disbursed during the year, as shown by exhibit "D" to:—	

Department of State	\$320 32
Adjutant General	164 81
Board of Control	241 29
Bureau of Labor	129 47
Banking Department	109 95
Civil Service Commission	208 71
Dairy & Food Commission	82 80
Executive Office	581 00
Free Library Commission	466 35
Fish & Game Warden	99 11
Grand Army	21 84
Insurance Commission	145 11
State Library	29 46

Report of the Superintendent of Public Property.

Railroad Commission	584 25
State Revisor	66 53
Superintendent of Schools	123 42
Supreme Court	128 68
State Treasurer	159 27
Tax Commission	333 46
State Board of Forestry	74 14
Board of Agriculture	241 25
Fish Commission	30 52
State Historical Society	38 41
Land Office	71 84
State Veterinarian	50 68
Treasury Agent	9 01
Attorney-General	355 35
History Commission	2 29
Superintendent of Public Property	89 84
Supervisor of Oils	17 76
Industrial Accident Board	26 43
Geological Society	90
Senate	682 41
Assembly	1,207 19
	\$6,893 85
General expenses as shown by exhibit "E"	\$127,149 24
Deducted from General Expense and paid by chap. 363, laws of 1909, Supervisor of Oils.....	420 82
	\$126,728 42
Books on hand June 30, 1910, "Exhibit F"	25,270 vols.
Books on hand June 30, 1911, "Exhibit G"	23,003 vols.
Books distributed "Exhibit H"	2,168 vols.
Books sold "Exhibit I"	225 vols.
Cash received and turned over to the State Treasurer, as shown by Exhibit "J"	\$1,222 99
Note. The itemized exhibits mentioned in the foregoing report are on file in the Department of State.	

Report of the Superintendent of Public Property.

ANNUAL REPORT

OF THE

SUPERINTENDENT OF PUBLIC PROPERTY.

TO HONORABLE FRANCIS E. MCGOVERN,
Governor of Wisconsin.

In compliance with section 1, chapter 400, laws of 1901, I herewith submit a report of the transactions of the Department of Public Property for the fiscal year ending June 30th, 1912.

The several exhibits hereto annexed contain correct statements of the Department.

Respectfully submitted,
WILLIAM L. ESSMANN,
Superintendent of Public Property.

Stationery on hand June 30, 1911, as shown by exhibit "A"	\$9,072 58
Stationery purchased during the year, as shown by exhibit "B"	5,004 05
	<hr/>
	\$14,076.63
Stationery on hand June 30, 1912, as shown by exhibit "C"	\$6,417 49
Stationery disbursed during the year, as shown by exhibit "D" to:—	
Board of Agriculture.....	\$76 98
Adjutant General	117 19
Attorney-General	65 80
Banking Department	94 03
Board of Control	238 71
Civil Service Commission	244 00
Dairy & Food Commission	63 23
Executive Office	232 86
Fish & Game Warden	68 49
Board of Forestry	102 63
Fish Commission	17 50
Free Library Commission	395 08
Grand Army	13 77

Report of the Superintendent of Public Property.

Highway Commission	820 37
Historical Society	50 31
Industrial Commission	622 72
Insurance Commission	414 28
Land Office	49 70
Live Stock Sanitary Board	63 96
Railroad Commission	1,169 89
Department of State	532 95
Superintendent of Schools	227 98
Supreme Court	105 20
Tax Commission	729 65
State Veterinarian	9 66
State Treasurer	141 74
State Library	41 02
Assembly	87 21
Senate	33 04
Board of Health	247 16
Supervisor of Oils	26 07
Treasury Agent	14 70
Shipping Department	46 30
Superintendent of Public Property	27 53
Board of Public Affairs	270 80
Teachers' Retirement Fund	31 37
History Commission	3 83
State Revisor	60 46
Weights & Measures	100 97
	\$7,659 14
General expenses as shown by exhibit "E"	\$142,242 00
Deducted from General Expense and paid by chap. 363, laws of 1909, Supervisor of Oils.....	302 48
	\$141,939 52
 Cash received and turned over to the State Treasurer, as shown by exhibit "F"	
	\$5,427 74
Note: The itemized exhibits mentioned in the foregoing report are on file in the Department of State.	
 Books on hand June 30, 1911.....	 75,192 vols.
Books on hand June 30, 1912.....	33,618 vols.
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Reports, pamphlets, bulletins, etc. received.....	419,674 copies
Reports, pamphlets, bulletins, etc. on hand June 30, 1912	144,176 copies



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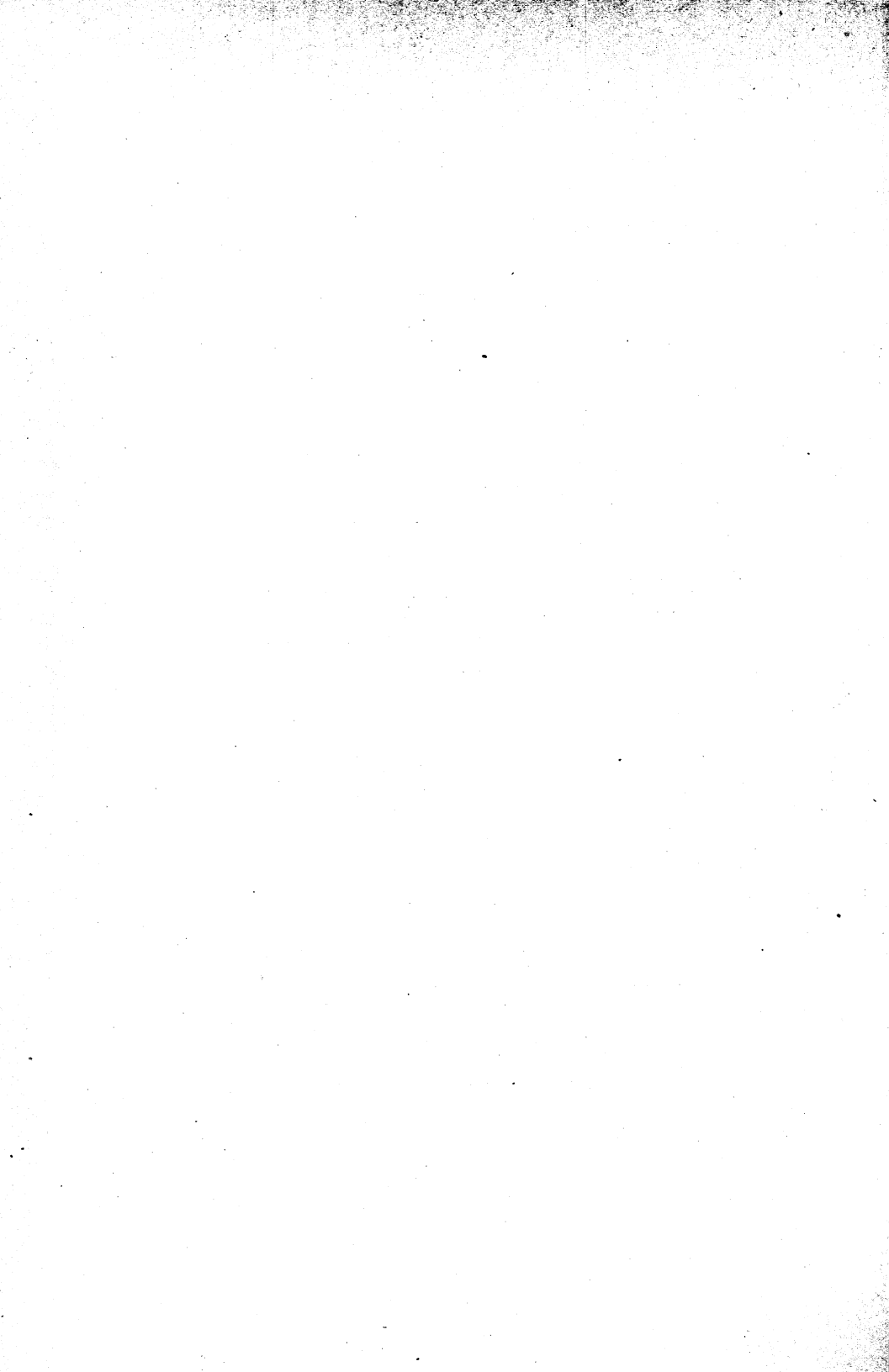
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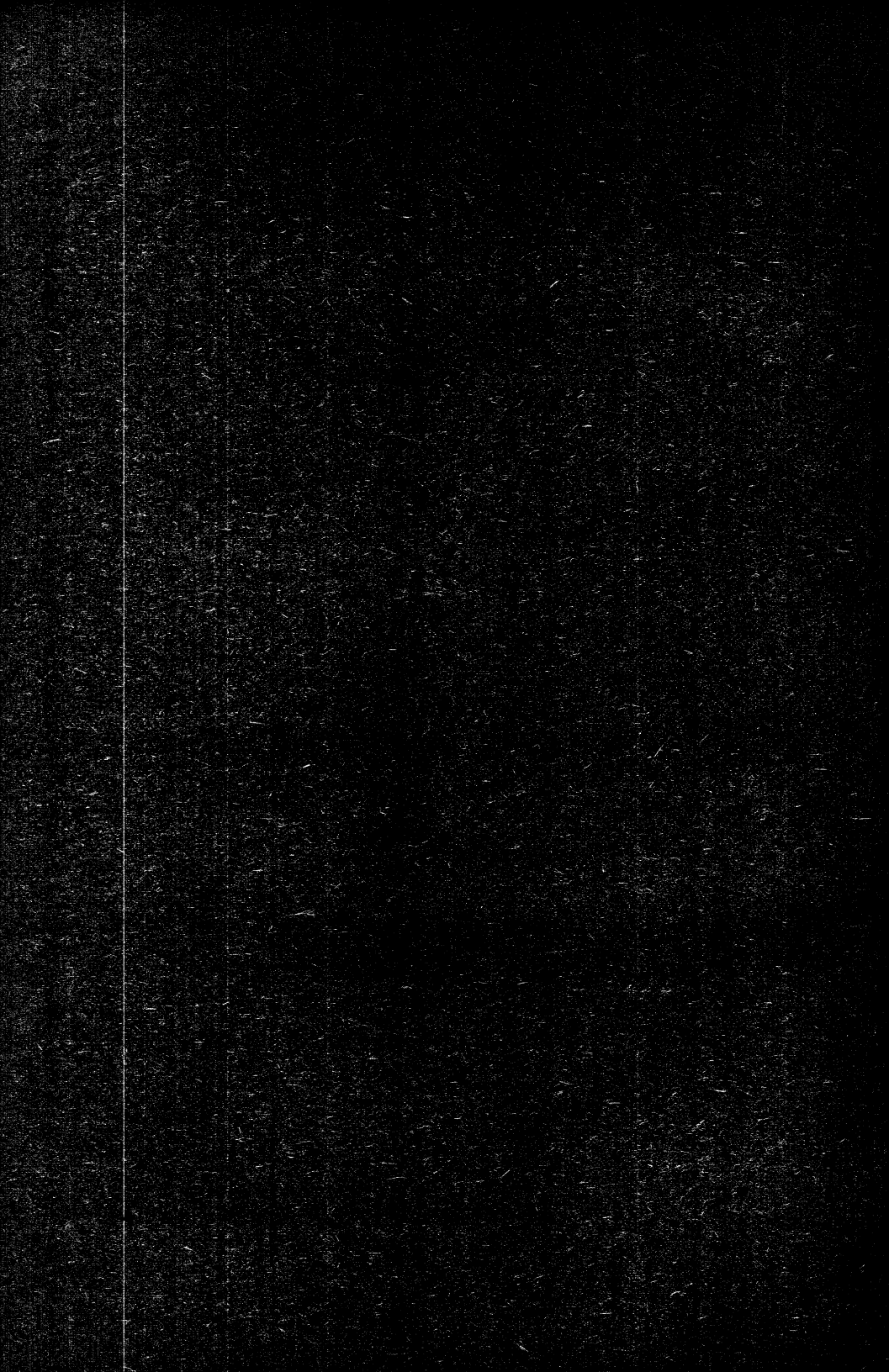
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REPORT
OF THE
TREASURER

OF THE
STATE OF WISCONSIN

FOR THE

Two Fiscal Years Ending June 30, 1911 and June 30, 1912

ANDREW H. DAHL, State Treasurer.



MADISON, WISCONSIN
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1912

ROSTER OF OFFICERS AND EMPLOYEES IN THE OFFICE OF STATE TREASURER.

ANDREW H. DAHL.. Westby..... State Treasurer.

HENRY JOHNSON... Suring..... Asst. State Treasurer.

ARTHUR PUGH..... Racine..... Bookkeeper.

OSCAR J. TAEUBER.. La Crosse..... Assistant Bookkeeper.

CHESTER WILCOX... De Pere..... Clerk.

I. P. LEIGH..... Milwaukee..... Clerk.

LOUIS P. RUPP..... Milwaukee..... Clerk.

LULU DAHL..... Westby..... Stenographer.

OLAF GOLDSTRAND.. Rhinelander..... Night watch.

K. W. JENSON..... Racine..... Janitor.

TREASURY DEPARTMENT.

State Treasurers of Wisconsin, 1848 to 1913.

JAIRUS C. FAIRCHILD.....	Madison	1848 to 1852.
EDWARD H. JANSSEN.....	Cedarburg	1852 to 1856.
CHARLES KUEHN.....	Manitowoc	1856 to 1858.
SAMUEL D. HASTINGS.....	Trempealeau	1858 to 1866.
WILLIAM E. SMITH.....	Fox Lake	1866 to 1870.
HENRY BAETZ.....	Manitowoc	1870 to 1874.
FERDINAND KUEHN.....	Milwaukee	1874 to 1878.
RICHARD GUENTHER.....	Oshkosh	1878 to 1882.
EDWARD C. McFETRIDGE.....	Beaver Dam.....	1882 to 1887.
HENRY B. HARSHAW.....	Oshkosh	1878 to 1891.
JOHN HUNNER.....	Eau Claire	1891 to 1895.
SEWELL A. PETERSON.....	Rice Lake	1895 to 1899.
JAMES O. DAVIDSON.....	Soldiers Grove	1899 to 1903.
JOHN J. KEMPF.....	Milwaukee	1903 to 1907.
ANDREW H. DAHL.....	Westby	1907 to 1913.

CHECKING BANKS.

First National Bank, Madison

Capital City Bank, Madison

Marine National Bank, Milwaukee

STATE DEPOSITORIES.

Portage County Bank.....	Almond
Merchants and Farmers State Bank.....	Amery
First National Bank.....	Antigo
Northern National	Ashland
The Bank of Athens.....	Athens
Polk County Bank.....	Balsam Lake
Belleville State Bank.....	Belleville
Beloit State Bank.....	Beloit
Jackson County.....	Black River Falls
Bank of Burlington.....	Burlington
First National.....	Chippewa Falls
Citizens Bank.....	Clinton
First National Bank.....	Clintonville
Island City Bank.....	Cumberland
State Bank.....	Cumberland
Wisconsin State Bank	Delavan
National Bank.....	Depere
State Bank.....	Depere
First National.....	Depere
First National.....	Dodgeville
Bank of Downing.....	Downing
Eau Claire National.....	Eau Claire
Eland State Bank.....	Eland
Bank of Elk Mound.....	Elk Mound
Bank of Evansville.....	Evansville
State Bank of Elkhorn.....	Elkhorn
State Bank	Fennimore
Commercial National.....	Fond du Lac
First National Bank.....	Fountain City
First National Bank.....	Frederick

CHECKING BANKS.

v

First National.....	Grand Rapids
Wood County National.....	Grand Rapids
First Bank	Grantsburg
Citizens National	Green Bay
McCartney National Bank.....	Green Bay
Bank of Hudson	Hudson
Jackson State Bank.....	Jackson
Bower City	Janesville
Bank of Kaukauna.....	Kaukauna
State Bank of Kewaunee.....	Kewaunee
Farmers & Merchants State Bank.....	Kilbourn
First National	Kenosha
Merchants and Savings Bank.....	Kenosha
State Bank	Ladysmith
Batavian National.....	La Crosse
Exchange State	La Crosse
Citizens Bank of Loyal.....	Loyal
Bank of Wisconsin.....	Madison
German American	Madison
Commercial National	Madison
Merchants & Savings Bank.....	Madison
National Bank	Manitowoc
Marshfield State Bank.....	Marshfield
First National	Menomonie
German American State Bank.....	Merrill
Bank of Melrose.....	Melrose
First National	Milwaukee
German American	Milwaukee
Germania National	Milwaukee
Merchants and Manufacturers.....	Milwaukee
Bank of New Glarus.....	New Glarus
New Lisbon State Bank.....	New Lisbon
Buffalo County.....	Mondovi
Commercial & Savings Bank.....	Monroe
The Citizens	Monroe
Montfort State Bank.....	Montfort
Commercial State Bank.....	Neillsville
First National Bank.....	Neillsville
Citizens National	Oconto
Commercial National	Oshkosh
State Bank	Oshkosh
First National	Phillips
First National	Portage
Bank of Prairie du Chien.....	Prairie du Chien
First Bank	Prairie Farm
First National	Princeton
Commercial and Savings.....	Racine
Citizens Bank	Reedsburg

Reedsburg Bank	Reedsburg
Merchants State	Rhineland
First National	Rice Lake
First National	Richland Center
First National	Ripon
German National	Ripon
Bank of Scandinavia	Scandinavia
First National Bank	Shawano
German American National	Shawano
Citizens State Bank	Sheboygan
First National Bank	Shullsburg
Monroe County	Sparta
Farmers and Merchants Bank	Stanley
Wisconsin State Bank	Stevens Point
First National Bank	Stevens Point
Bank of Sturgeon Bay	Sturgeon Bay
Bank of Commerce	Superior
United States Bank	Superior
American Exchange Bank	Superior
Bank of Tomahawk	Tomahawk
Northern State Bank	Washburn
National Exchange Bank	Waukesha
Waukesha National	Waukesha
National Bank	Waupaca
Citizens State Bank	Wausau
National German American	Wausau
Wautoma State Bank	Wautoma
Westby State Bank	Westby

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STATE OF WISCONSIN

Report of the State Treasurer.

TREASURY DEPARTMENT,
MADISON, WIS., Oct. 10, 1912.

HON. FRANCIS E. MCGOVERN, *Governor*,
Madison, Wisconsin.

DEAR SIR:—I have the honor to submit, herewith, my biennial report, containing the transactions of this department for the fiscal years of 1911 and 1912. This report shows in detail all the receipts and disbursements for the above period and the balance on hand in each fund at the close of each fiscal year; it also contains some recommendations on matters pertaining to this department.

TRUST COMPANIES.

In my last report I called attention to the fact that there was no statutory provision for the dissolution of Trust Companies, nor for the surrender of securities deposited by said corporations with the State Treasurer. The legislature failed to take any action on this subject. I feel that this is of sufficient importance to again call attention to the necessity for statutory provisions to cover such cases, for the guidance of corporations, and as protection to the State Treasurer.

General Report.

INHERITANCE TAXES.

The amount of nonresident inheritance taxes collected during the last five quarters is \$416,843.76. The expense of collecting this tax could, I believe, be reduced considerably. The attorney-general's office is provided with an assistant whose duties are to collect inheritance taxes—his salary is fixed at \$3,600.00 per annum.

The tax commission is provided with an inheritance tax collector whose duties are to assist in the collection of inheritance taxes, principally from residents of this state—his salary is fixed at \$3,000.00 per annum.

In addition to these, a public administrator is appointed whose fees for the past five quarters amounted to \$3,701.63; the county judge of Dane county must pass on all settlements of nonresident estates—his fees for the last five quarters amount to \$942.50. Dane county retains one per cent as its share; this amounted to \$5,288.34 for the past five quarters. This makes a total for the public administrator, judge and Dane county of \$9,932.47.

I believe the law could be changed in such manner that the collection of these taxes would be fully as effective as at present, and the last three items of expense eliminated. The appointment of a competent and experienced official to attend exclusively to the collection of nonresident inheritance taxes, would, I believe, result in the collection of hundreds of thousands of dollars annually. If proceedings are not taken in time, the state will lose by reason of the statute of limitation having barred the collection from a large number of estates.

PUBLIC LANDS.

The legislature of 1911 made provision for the disposal of state lands on easy terms, to settlers, in order to encourage immigration to northern Wisconsin. The intention was no doubt to make those terms to "actual settlers" but this term was omitted in the law. In order that the law may operate to the advantage of the class of people who purchase lands for

General Report.

settlement and not to speculators, it seems important that this omission in the law be supplied at the next session.

STATE DEPOSITORY BONDS.

The board of deposits recently made a ruling that all personal bonds furnished the state by depository banks shall, before they are approved by the board, be submitted to the commissioner of banking, who shall make an investigation as to the financial standing of each of the signers on the bond and ascertain if the sureties are worth the amount for which they have qualified, and report to the board. This appears to be a very necessary precaution and of sufficient importance to the state to make this a statutory provision.

TELEPHONE COMPANIES.

In my report for 1907-8 I suggested that telephone companies should be taxed on the ad valorem basis, as this class of property did not pay its share of taxes, many companies paying no tax at all. This suggestion was not carried out, but the law was changed with reference to the American Telephone and Telegraph Company, which change resulted in increasing their taxes from \$25.72 in 1907 to \$12,162.67 in 1912.

I again suggested the ad valorem system of taxation for these corporations in my last report, but the legislature merely changed the rates on companies whose gross earnings exceed \$500,000.00 per annum from 4% to 5%, and provided that telephone companies whose license fees amounted to less than five cents per phone should be taxed at the rate of five cents per phone. The state's share of the increased revenue from the Wisconsin Telephone Company, because of this change, amounts to \$11,300.30 per annum. Notwithstanding the fact that the state received \$23,437.25 per annum in increased revenue from the two companies resulting from the changes made in the law, I am still of the opinion that the only correct system of taxing this property is by the well established standard of this state,—the ad valorem system.

General Report.

VOUCHER CHECKS.

During the fiscal year of 1895 the State Treasurer issued only 8,571 drafts. The business of the state has increased to such an extent that during the past year this department issued 72,859 drafts.

The secretary of state's department issues approximately this number of warrants and the State Treasurer issues drafts for each warrant, thus practically duplicating the work of writing this vast number of instruments. If the secretary of state's office issued voucher checks instead of warrants, this department would merely countersign the voucher checks, list them and send them out by mail. This would save this department a vast amount of work and I can see no reason why this would not be as safe in every way as the present duplicate system.

The large railroad companies and many other large business corporations have adopted the voucher check system.

ECONOMY IN ADMINISTRATION.

There are occasional complaints made charging extravagance in state government. Such charges cannot be sustained as far as this department is concerned. The following table will prove this:

	1895	1912	Increase
Total No. of drafts issued	8,571	72,859	850%
Total receipts for the yr.	\$4,392,008.12	\$14,626,753.89	333%
			Decrease
Total salaries and wages	\$17,732.01	\$17,382.00	\$350.01

The collection of inheritance taxes from county treasurers has recently been placed under this department and this entails a large amount of work in listing, checking up, etc.; this work was formerly done in the secretary of state's office. This department collects license fees, furnishes blanks and issues licenses to about five hundred fifty telephone companies.

We receive reports every month from about 60 oil inspectors and check up their accounts. These and other duties which were not a part of the duties of the State Treasurer in

General Report.

1895 are now attended to by this department without any additional clerical assistance, but with the same number of employees as the department had in 1895. The business of the office has been attended to promptly and, I trust, to the satisfaction of the public generally.

Respectfully submitted,

ANDREW H. DAHL,

State Treasurer.

SCHEDULE A.
SUMMARY STATEMENT.

Receipts, Disbursements and Balances for Fiscal Years ending June 30, 1911, and June 30, 1912.

Fund.	For detail of receipts and disbursements see Schedule No.	Balance June 30, 1910	Receipts year ending June 30, 1911	Disbursements year ending June 30, 1911	Balance June 30, 1911	Receipts year ending June 30, 1912	Disbursements year ending June 30, 1912	Balance June 30, 1912
General fund.....	1 and 2	\$798,067 91	\$7,357,835 56	\$3,423,112 33	\$1,732,991 14	\$7,836,585 03	\$7,537,232 98	\$2,032,143 19
School fund.....	90	44,466 24	362,023 26	400,432 00	6,057 50	404,483 16	351,062 76	59,477 90
School fund income.....	61	184,985 33	2,118,357 97	2,118,357 97	194,754 91	2,303,209 23	2,260,874 76	237,089 38
University fund.....	82	341 04	16,617 76	16,500 00	458 80	15,594 43	10,000 00	6,053 23
University fund income.....	63	166,535 10	1,943,124 79	2,025,369 93	114,289 96	2,462,397 42	2,327,127 56	249,559 82
University trust fund.....	64	4,156 15	54,299 74	57,247 50	1,208 39	11,331 49	12,281 10	258 78
University trust fund income.....	85	4,301 25	7,951 13	7,867 67	4,384 71	9,492 00	7,738 41	6,138 30
Agricultural college fund.....	66	564 82	26,558 27	26,500 00	623 00	22,051 23	22,000 00	677 37
Agricultural college fund income.....	67	0 00	13,251 46	13,251 46	0 00	12,732 63	12,732 63	0 00
Normal school fund.....	68	700 05	136,419 88	134,900 00	2,219 93	164,750 99	160,000 00	6,900 83
Normal school fund income.....	69	141,171 35	669,409 61	582,508 67	228,672 29	550,926 57	682,295 63	96,763 23
Forest reserve fund.....	70	16,582 19	119,267 34	103,703 43	32,141 10	62,429 18	69,726 29	24,843 99
Forestry Investment fund.....	71	0 00	0 00	0 00	0 00	48,172 96	48,172 96	0 00
Hunting License fund.....	72	89,935 42	143,805 54	109,488 51	124,252 45	177 10	124,429 25	0 00
Fire Marshal fund.....	73	16,429 48	29,415 07	27,746 43	18,095 12	29,460 97	30,410 18	17,148 91
Allotment fund.....	74	956 54	0 00	956 54	0 00	0 00	0 00	0 00
Drainage fund.....	75	498 24	19 88	0 00	438 12	50,023 31	38,685 35	11,826 08
Delinquent Tax fund.....	76	213 20	170 52	164 31	219 41	62 67	170 52	111 56
Deposit fund.....	77	10,313 83	0 00	10,313 83	0 00	0 00	0 00	0 00
Indemnity Land fund.....		1,400 74	0 00	0 00	1,400 74	0 00	0 00	1,400 74
Calumet and Manitowoc Counties Indemnity fund.....	78	284 45	0 00	284 45	0 00	0 00	0 00	0 00
Menominee Indian Reservation Tresspass fund.....		9,548 10	0 00	0 00	9,548 10	0 00	0 00	9,548 10
Wiscon-in Railroad farm Mortgage Land Company fund.....	79	4,415 67	0 00	4,415 67	0 00	0 00	0 00	0 00
Redemption fund.....	80	151 92	0 00	151 92	0 00	0 00	0 00	0 00
State Insurance fund.....	81	5,563 66	26,679 00	2,628 12	29,614 54	0 00	1,219 71	28,394 83

Summary Statement.

Oil Inspection fund.....	82	0 00	67,620 23	67,620 23	0 00	76,450 63	76,450 63	0 00
Bank Redemption fund.....	83	5,015 00	0 00	5,015 00	0 00	0 00	0 00	0 00
Land Deposit fund.....		58 00	0 00	0 00	58 00	0 00	0 00	58 00
State Agricultural Society funds.....	84	12,990 48	149,435 54	143,471 70	18,954 32	108,390 66	121,655 07	62,289 31
Portage Levee fund.....	85	371 58	0 00	0 00	371 58	0 00	371 5-	0 00
State Highway fund.....	86	0 00	0 00	0 00	0 00	350,000 00	49,965 40	300,034 60
Teachers' Ins. and Retirement fund..	87	0 00	0 00	0 00	0 00	65,716 50	2,630 24	63,086 26
Grain and Warehouse Commission fund.....	88	0 00	0 00	0 00	0 00	42,333 37	38,614 86	3,718 57
Totals.....		\$1,559,987 74	\$13,242,027 13	\$12,282,007 67	\$2,520,007 20	\$14,626,753 89	\$13,985,248 11	\$3,161,512 98

Note: Receipts and disbursements as shown on this schedule include transfers, refunds, loans and investments and the return of loans and investments.

SCHEDULE B.
PRODUCTIVE FUNDS.
(Invested portion of irreducible trust funds.)

Fund	For detail see Schedule No.	Amount invested June 30, 1911	Amount invested June 30, 1912
School fund.....	89	\$4,048,191 05	\$4,058,200 32
University fund.....	90	232,187 70	226,743 27
University Trust fund.....	91	121,935 00	129,235 00
Agricultural College fund.....	92	302,935 52	302,917 24
Normal School fund.....	93	1,955,543 93	1,951,003 03
Totals.....		\$6,660,793 21	\$6,683,098 86

Summary Statement.

REPORT OF THE STATE TREASURER.

General Fund Receipts and Disbursements.

SUMMARIES OF RECEIPTS AND DISBURSEMENTS

SCHEDULES Nos. 1 and 2.

GENERAL FUND.

This fund embraces all the revenues of the state applicable to the payment of the ordinary expenses of the state government.

The sources from which it is derived are from the annual tax levied for the support of free high schools, graded schools, charitable and penal institutions. A tax on civil actions, license on railroad companies, plank road companies, street railways, telephone companies, insurance companies, trust companies, boom companies, hawkers and peddlers, notary and office fees, tax on legacies, sales of books, laws and reports, apportionment of interest on deposit with bank depositories, and United States appropriation for the Wisconsin Veterans' Home.

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

SCHEDULE No. 1.

 Summary of
 GENERAL FUND RECEIPTS.

Description.	Schedule No.	1911.	1912.
General property taxes:			
For free high schools.....		\$125,000.00	\$150,000.00
For graded schools.....		120,000.00	120,000.00
For charitable and penal, special charges		348,780.17	364,244.27
For new capitol building.....		450,000.00	.....
For northern hospital, new building		50,000.00	.....
For interest on certificates of indebt- edness		157,570.00	157,570.00
Total	3	\$1,251,350.17	\$791,814.27
Railway companies, taxes.....	4	3,263,220.82	3,594,473.18
Telephone companies, taxes.....	5	61,899.82	77,930.16
Fire insurance companies, taxes	6	149,579.70	151,510.12
Life insurance companies, taxes	7	483,983.87	518,107.26
Guarantee and accident insur- ance companies, taxes.....	8	37,289.82	45,352.91
Freight Line Equipment Co., taxes	9	4,306.07	8,473.42

General Fund Receipts and Disbursements.

Description.	Schedule		1911.	1912.
	No.			
Street railway companies, taxes..	10		449,096.18	471,369.07
Express companies, taxes.....	11		11,121.01	16,266.43
Telegraph companies, taxes.....	12		21,923.36	21,741.30
Sleeping car companies, taxes...	13		5,883.19	12,633.04
Log driving and boom companies	14		50.42	20.79
Plank roads	15		193.84	27.06
Inheritance (Legacy) taxes.....	16		848,033.78	783,528.90
Suit taxes (or fees).....	17		7,902.00	7,727.00
Departmental and institutional receipts:				
Charitable and penal institutions	18		149,854.45	157,794.16
Sundry departmental receipts..	19		278,991.01	721,644.61
U. S. Government.....	..		31,975.00	32,200.00
Interest on state deposits .....	..		38,200.60	66,277.37
Sale of slaughtered animals.....	..		71,536.17	13,590.12
Miscellaneous receipts.....	20		18,129.89	16,048.16
Total receipts			\$7,184,521.17	\$7,508,529.33
Transfers and refunds.....	21		173,314.39	328,055.70
Total receipts, transfers and refunds			\$7,357,835.56	\$7,836,585.03

(Totals to Schedule A)

SCHEDULE No. 2.

Summary of

GENERAL FUND DISBURSEMENTS

Description.	Schedule		1911.	1912.
	No.			
Legislature	22		\$155,194 62	\$111,441 92
Executive department	23		16,048 31	14,284 46
Supreme court	24		62,228 37	64,695 87
Circuit court	25		178,990 76	178,596 61
Disbarment proceedings .....	..		5,672 57	22 95
Attorney-general's department...	26		25,193 69	22,034 45
Revisor of statutes	27		9,595 35	9,681 41
State department (secretary of state)	28		46,608 25	63,824 10
Treasury department	29		19,815 41	19,928 59
Treasury agent	30		4,230 82	6,184 53
Tax commission	31		53,587 85	112,509 72
Land department	32		5,409 18	4,125 58
Superintendent of public property	33		149,256 12	159,273 00
Civil service commission	34		16,256 30	15,435 61
Commissioners of public printing ..	..		20,223 84	10,467 50
Board of canvassers .....	..		288 70	.....
Banking department	35		23,182 89	39,333 53
Bureau of labor statistics.....	36		43,107 61	9,346 45
Industrial accident board.....	37		1,194 31	82,506 48
Railroad commission	38		118,810 95	143,026 70

General Fund Receipts.

Description.	Schedule No.	1911.		1912.	
Insurance department	39	30,273	70	171,171	57
Grain and warehouse commission	40	3,600	00	300	00
Board of arbitration .....	..	1,731	07	565	68
State bar examiners.....	..	1,757	36	1,908	41
State board of health	41	16,474	42	18,248	82
Dairy and food commissioners ..	42	43,152	70	48,649	32
Veterinarian and live stock san- itary board	43	205,502	15	55,174	89
State board of agriculture.....	44	66,012	09	23,570	09
County agricultural societies....	..	94,335	27	109,900	29
County schools of agriculture and domestic economy .....	..	19,955	96	20,000	00
Commission of fisheries.....	..	45,324	40	59,172	15
Fish and game department	45	3,996	39	119,161	24
State board of forestry.....	46	11,023	34	34,280	99
Geological and natural history survey	47	30,998	43	25,237	35
Board of immigration	48	8,031	48	6,991	50
Waterways commission .....	..	951	04	31	48
State board of control.....	49	43,840	18	45,298	69
Charitable and penal institutions					
State hospital for insane.....	..	168,875	72	216,776	29
Northern hospital for insane..	..	165,238	72	189,301	52
School for deaf.....	..	91,189	86	77,668	84
School for blind.....	..	37,865	11	43,993	10
Industrial school for boys.....	..	104,755	56	111,529	44
State prison .....	..	155,960	08	198,727	06
State public schools .....	..	73,998	23	74,302	31
Home for feeble minded.....	..	170,253	95	\$183,029	19
State reformatory .....	..	99,152	57	87,748	00
Tuberculosis sanatorium .....	..	120,918	10	113,768	15
Workshop for blind.....	..	5,913	86	6,340	33
Care of chronic insane in county asylums	50	470,143	14	495,432	93
Care of acute and chronic insane	..	73,685	78	70,529	92
Schools for blind .....	..	7,860	01	9,663	32
Schools for deaf.....	..	51,008	56	58,741	51
Industrial school for girls.....	..	5,420	89	7,395	40
Wisconsin veterans' home .....	..	118,823	29	124,600	21
State park board .....	..	51,070	63	72,579	28
Interstate park board .....	..	3,023	30	1,646	67
Superintendent of public instruc- tion	51	40,073	69	43,319	29
State law library	52	8,584	30	10,947	82
Free library commission.....	53	44,345	58	48,675	51
County training school for teach- ers .....	..	70,601	06	76,661	22
Manual training in high schools	..	9,700	00	14,050	00
Teachers' county institutes.....	..	8,999	62	8,999	96
Free high schools .....	..	121,829	99	121,822	16
Graded schools .....	..	110,000	00	110,700	00
Mining trade schools.....	..	5,966	90	13,377	81
Adjutant general's department...	54	118,083	95	125,827	51
Quartermaster general department	55	36,768	84	34,777	18

General Fund Receipts and Disbursements.

Description.	Schedule	1911.	1912.
	No.		
Wisconsin state board of public affairs .....	..		13,342 55
Bounty on wild animals .....	..	17,967 00	15,753 00
Inspection of apiaries .....	..	468 97	695 52
Wisconsin memorial park commission .....	..		19,000 22
Paper—State printing board.....	..		58,119 97
State highway commission.....	..		25,778 70
Stout institute .....	..		12,006 87
Tax title and other lands purchased .....	..	10,000 00	8,691 60
Capitol commission—new capitol building .....	..	673,693 33	790,029 27
Apportionment of 85 per cent of taxes from street railway and electric companies .....	..	381,586 47	401,218 10
Sundry associations, societies, etc	56	58,866 13	75,269 70
Miscellaneous	57	42,290 55	53,066 23
Interest on certificates of indebtedness	58	157,570 00	157,570 00
Total disbursements		\$5,474,409 62	\$6,189,855 59
Transfers and refunds	58	948,702 71	1,347,377 39
Total disbursements and refunds		\$6,423,112 33	\$7,537,232 98

(Totals to Schedule A)

DETAIL OF GENERAL FUND RECEIPTS.

SCHEDULE No. 3.

GENERAL PROPERTY TAXES

Totals by Counties

Counties.	1911	1912
Adams	\$4,563.77	\$3,427.97
Ashland	12,648.38	10,254.25
Barron	15,164.05	12,188.03
Bayfield	11,070.15	8,869.55
Brown	25,102.06	14,148.38
Buffalo	10,465.82	7,739.12
Burnett	4,078.98	3,238.28
Calumet	11,369.51	6,956.54
Chippewa	13,731.28	8,880.35
Clark	16,027.49	11,320.60
Columbia	17,786.06	9,947.59
Crawford	10,352.01	8,067.36
Dane	50,802.19	29,000.14
Dodge	29,325.79	16,069.22
Door	10,401.32	7,352.63
Douglas	20,866.90	11,853.21
Dunn	10,293.46	6,531.78
Eau Claire	13,640.49	9,272.28
Florence	2,092.56	1,611.11
Fond du Lac	29,579.27	17,536.45

General Fund Receipts.

	1911	1912
Forest	4,294.35	3,054.81
Grant	22,491.44	12,734.32
Green	16,452.56	8,628.89
Green Lake	10,252.67	7,007.13
Iowa	13,909.85	7,689.82
Iron	6,538.99	5,050.51
Jackson	11,664.21	9,181.85
Jefferson	12,429.86	12,053.15
Juneau	13,037.41	10,051.34
Kenosha	21,473.63	13,853.25
Kewaunee	10,150.65	6,718.27
La Crosse	18,830.02	11,519.15
La Fayette	17,924.09	11,545.61
Langlade	10,311.82	7,612.22
Lincoln	12,242.87	9,674.30
Manitowoc	23,735.44	13,802.41
Marathon	20,102.38	13,175.07
Marinette	14,238.44	9,945.23
Marquette	6,574.89	4,664.45
Milwaukee	205,917.51	119,797.75
Monroe	12,841.01	8,065.92
Oconto	15,628.93	12,175.28
Oneida	7,557.47	5,404.08
Outagamie	23,081.79	13,459.16
Ozaukee	12,718.69	8,067.78
Pepin	4,434.74	3,464.46
Pierce	12,353.58	8,960.31
Polk	12,930.45	9,881.94
Portage	19,567.96	15,673.93
Price	7,810.40	6,329.83
Racine	27,782.10	15,694.56
Richland	8,406.11	5,494.81
Rock	31,312.01	16,725.76
Rusk	6,728.85	5,211.17
St. Croix	12,543.30	7,218.02
Sauk	17,237.82	10,098.48
Sawyer	4,201.52	2,684.41
Shawano	16,308.46	11,603.64
Sheboygan	27,525.02	15,939.07
Taylor	9,476.05	7,184.08
Trempealeau	10,055.48	5,994.43
Vernon	13,276.41	8,213.65
Vilas	4,532.17	2,768.70
Walworth	21,180.11	12,215.95
Washburn	4,174.56	3,238.42
Washington	13,842.74	7,525.33
Waukesha	20,824.23	12,335.32
Waupaca	14,111.19	9,233.58
Waushara	9,426.35	6,750.31
Winnebago	31,909.77	20,503.67
Wood	16,636.28	11,673.85

Total \$1,251,350.17 \$791,814.27

(Totals to Schedule No. 1)

General Fund Receipts.

SCHEDULE No. 4.

TAXES PAID BY RAILWAY COMPANIES

Name of Company.	1911	1912
Abbotsford & Northeastern	\$647.06	.....
Ahnapee & Western	2,747.66	\$3,365.61
Ashland, Odanah & Marengo	1,205.31	1,391.43
Bayfield Transfer	302.81	378.25
Big Falls	314.06	378.25
Chicago & Milwaukee Electric	16,262.03	16,699.89
Cazenovia & Sauk City	67.08	156.66
Chicago & Lake Superior, 27.95; interest 23	28.18	.....
Chicago & Northwestern	1,043,057.29	1,167,693.98
Chicago, Burlington & Quincy	182,221.51	197,603.82
Chicago, Harvard & Geneva Lake	302.85	289.51
Chicago, Milwaukee & St. Paul	1,001,023.14	1,086,317.29
Chicago, St. Paul, Minneapolis & Omaha	319,369.41	342,966.16
Chippewa River & Northern	134.16	189.59
Chippewa Valley & Northern, 375.74; Interest, .15	375.89	439.50
Davis, John R., Lumber Co. ....	.....	194.02
Drummond & Southwestern	785.15	613.03
Duluth, South Shore & Atlantic	14,020.58	14,470.92
Dunbar & Wausaukee	869.18	973.81
Elgin, Joliet & Eastern	5,439.82	5,094.98
Fairchild & Northeastern	1,289.89	1,197.17
Grand Trunk Milwaukee Car Ferry Co. .	4,822.89	5,425.03
Great Northern	86,925.73	89,056.82
Green Bay & Western	25,236.11	25,743.93
Hazelhurst & Southeastern	364.37	472.89
Hillsboro & Northeastern	196.27	211.48
Illinois Central	11,179.68	12,195.53
Interstate Transfer .....	.....	1,396.11
Iola & Northern	145.34	72.07
Kewaunee, Green Bay & Western	5,551.59	6,648.07
La Crosse & Southeastern	3,813.59	3,286.41
Lake Superior Terminal & Transfer	4,374.05	5,284.81
Laona & Northern	447.19	776.08
Lincoln & Oneida County	224.32	111.80
Marathon County	436.01	443.37
Marquette, Tomahawk & Western	784.97	973.59
Mattoon	784.97	835.00
Mineral Point & Northern	3,420.82	3,395.90
Milwaukee, Sparta & Northwestern	8,384.76	52,732.14
Minneapolis, St. Paul & Ashland, 81.34; Interest, .78	82.12	36.33
Minneapolis, St. Paul & Sault Ste. Marie	126,749.69	131,787.61
Minneapolis, St. Paul & Sault Ste. Marie as Lessee of the Wisconsin Central....	172,726.14	359,471.75
Northern Pacific	32,524.06	33,399.79
Northwestern Coal	981.35	974.27
Oshkosh Transportation	925.27	1,029.47
Robbins	644.67	597.02
Roddis Lumber & Veneer	269.11	311.64

General Fund Receipts.

	1911	1912
Stanley, Merrill & Phillips.....	2,438.94	2,422.30
Superior & Southeastern	756.65	1,001.52
Tomahawk & Eastern.....	645.03	612.33
Waupaca Green Bay.....	448.65	453.97
Whitcomb & Morris.....	114.96	125.21
Winona Bridge	1,962.69	2,142.57
Wisconsin & Michigan, 4,486.59; Inter- est, 215.54	4,702.13	3,908.14
Wisconsin & Northern	5,692.08	5,650.48
Wisconsin Northwestern	728.70	973.58
Wisconsin Central	163,171.91	.....
Wisconsin Ruby & Southern	100.95	100.20
Totals	<u>\$3,263,220.82</u>	<u>\$3,594,473.18</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 5.

TAXES PAID BY TELEPHONE COMPANIES.

Name of Company.	1911	1912
Abbotsford Electric Light & Telephone Co.	13.31	10.07
Adams County Metallic.....	2.51	3.66
Algoma Farmers' Telephone Co.....	2.38	13.69
Allenton-Kohlsville	8.71	11.30
Almena Farmers' .....	.....	3.73
Almond	29.53	31.85
Alto .....	.06	.....
Amacoy .....	.75	.68
Amberg Telegraph & Telephone.....	1.89	1.70
Back Tax	1.79	.....
Interest .....	.20	.....
American Telephone & Telegraph.....	10,649.97	12,162.67
Amery Electric	24.85	25.85
Amherst	16.33	17.97
Anderson, O. I.	11.64	.....
Interest .....	.36	.....
Annaton & Preston.....	.....	.....
Antigo	99.51	118.60
Apple Creek Farmers' .....	.....	8.40
Arena & Ridgeway	1.09	6.46
Argyle	9.91	9.08
Arkansaw	8.10	9.00
Arnold	7.98	.....
Ashland Home	114.88	119.41
Athens	13.50	15.65
Attica Mutual	4.29	4.09
Auburndale	1.35	1.61
Avoca & Muscoda Farmers'.....	.61	.49
Back Tax .....	.87	.....
Interest .....	.10	.....

General Fund Receipts.

	1911	1912
Avoca & Pride Hollow.....	.07	1.00
Bad Ax .....	.26	7.25
Badger (Richland Center).....	6.25	6.79
The Badger (Oconomowoc).....	20.03	25.85
Badger Mutual	3.00	2.22
Badger State Telephone & Telegraph....	67.82	82.23
Badger Telegraph & Telephone (Janessville)	321.29	310.72
Baldwin Telephone Exchange.....	29.26	37.19
Baldwin's Mills	3.09	3.10
Ball, J. L. Telephone Estate.....	24.26	24.10
Bangor	29.82	37.14
Banner Telephone Line.....	.....	.....
Barneveld & Hollandale.....	.23	.23
Barneveld & Ridgeway Tel. Exch.....	.....	10.50
Barron County	138.45	138.65
Barton Rural .....	.....	.....
Bashaw Valley	1.51	.76
Basswood & Eagle Corners.....	1.85	1.78
Bayfield County	12.45	14.02
Bayfield Farmers'	8.13	6.76
The Beaver	2.09	2.40
Beef River Valley	1.41	1.31
Bell Telephone Mfg.....	13.01	12.97
Belleville	9.45	10.66
Belmont & Pleasant View.....	8.12	10.21
Beloit Farm	7.05	12.00
Beloit Home	168.38	32.86
Benton & Cuba City.....	.....	.....
Berlin	8.79	10.39
Big Flats—Colburn Farmers'.....	.12	.45
Big Hollow	2.97	2.97
Birnamwood	6.45	6.20
Black Earth	10.54	11.54
Blanchardville & Hollandale Farmers'...	.....	.....
Bloomer	28.00	28.87
Bloomfield .....	.....	.95
Borst Valley .....	.....	3.45
Boscobel	13.45	13.93
Brandon	3.88	4.28
Briggsville & Big Spring.....	7.95	8.61
Bristol	25.09	28.75
Brodhead	32.99	35.50
Brooklyn	16.21	16.35
Brown County	33.68	24.28
Bruckerville Farmers' .....	.....	.....
Brush Creek Farmers'.....	.42	1.65
Buckeye Ridge Coöperative.....	1.82	1.87
Buena Vista	2.02	.26
Burke .....	.....	.17
Burlington, Brighton & Wheatland.....	14.72	15.76
Burlington, Rochester & Kansasville....	21.47	21.53
Burnett Washburn	1.07	1.35

General Fund Receipts.

	1911	1912
Busy Farmers' .....	.07	.....
Cadott	26.63	23.14
Cady	2.80	3.70
Caledonia Farmers' .....	.11	1.70
Calumet	4.10	5.87
Cambria Coöperative .....	.64	.56
Cambridge	5.15	5.90
Cameron Farmers'	1.33	4.51
Canton Farmers	1.09	3.60
Carter Wabeno	12.87	20.41
Casco & Brussels	9.08	11.41
Cedar Grove	13.99	15.10
Cedar Lake Rural	1.47	.....
Central Wisconsin	90.38	86.88
Chetek Farmers .....	.....	1.70
Chetek Rural	5.93	6.65
Chippewa County	53.47	48.08
Chippewa Valley	105.88	101.79
Christiana Farmers' .....	.30	.65
Citizens (Racine)	181.77	46.40
Citizens Telephone Exchange.....	266.50	295.38
City	8.18	8.72
Clark County	17.69	18.53
Clayton .....	.48	.48
Clear Lake	9.88	10.62
Clinton	30.70	29.09
Clover .....	.....	1.00
Clyde .....	.....	1.30
Colby	11.54	12.26
Coloma	9.49	11.19
Columbia County	4.90	6.99
Cook & Brown Lime Co.....	.40	.07
Coon Valley Farmers'	15.13	33.87
Cornelia, Tennyson & Potosi Farmers'..	.....	.75
Corning .....	.20	.65
Cottage Grove	10.16	9.22
Council Bluffs .....	.....	.....
County Line	1.31	1.21
County Road .....	.....	.....
The Crandon	13.20	21.65
Cranmoor .....	.....	3.08
Crawford County Farmers' Mutual.....	6.44	7.86
Cuba City Tel. Exch.....	.....	14.42
Cumberland	13.75	15.12
Curran Farmers'	1.91	2.05
Curtiss & Withee .....	.04	1.00
Dane County Rural	10.52	9.70
Darlington Rural .....	.....	.36
Darien	7.56	7.67
Deerfield	9.30	11.51
Deer Park	9.90	7.79
Dell Coöperative .....	.....	3.15
Deuel, N. H.....	.....	5.66

General Fund Receipts.

	1911	1912
Delton	1.41	1.89
Denmark Farmers' & Merchants'.....	.....	3.00
Dimond .....	.27	1.60
Dodge County	10.94	10.78
Interest .....	.....	.22
Dodgeville & Northern .....	.03	1.60
Dodgeville & Union Mills.....	.....	3.45
Door County	2.55	4.05
Douglas County .....	.....	.....
Dovre .....	.....	3.20
Downsville	7.26	8.08
Eagle River	4.32	5.65
Eagle	115.13	132.22
Earl .....	.81	.67
Eastern Fond du Lac.....	19.76	23.34
East Valley	17.88	19.04
Eastern Wisconsin	226.13	274.14
Eau Claire County.....	8.25	9.25
Eau Galle	6.40	7.06
Ebenezer	1.49	2.26
Edgar Cassel-Emmet .....	.....	2.75
Edgerton	29.99	33.77
Edgar local .....	.....	5.80
Edmund .....	.02	.....
Elderon .....	.....	9.20
Electric, Water & Telephone	27.40	38.48
Eleva Farmers'	1.58	5.52
Elk Mound	6.35	7.37
Ellington Farmers' .....	.....	3.95
Elmwood Farmers' .....	.....	.45
Elroy	24.96	27.39
Empire	4.19	.....
English Lake .....	.21	3.55
Equity	13.83	17.46
Ettrick	5.35	6.59
Eureka	22.93	24.60
Evansville Telephone Exchange.....	43.09	45.93
Fairchild & Northeastern Ry. & Tele- phone Co.	2.26	1.90
Farmers Badger .....	.....	.....
Farmers' (Cochrane) .....	.12	.....
Farmers' Coöperative	1.84	2.96
Farmers' Coöperative (Pacific & Wyo- cena)	1.30	1.35
Farmers Hixon & Northfield.....	.....	.52
Farmers' Independent Telephone Asso- ciation	7.91	10.07
Farmers Independent (Middleton).....	1.40	2.95
Farmers' Inter-County Mutual.....	15.65	19.98
Farmers' Lake Shore Tel., Traction & Electric	2.14	2.71
Farmers' Telephone Company Line 8....	.19	.85
Farmers' & Merchants'	5.42	7.25

General Fund Receipts.

	1911	1912
Farmers' Mutual (Baraboc)		16.85
Farmers' Mutual (Cambria) .....	.95	4.30
Farmers' New Era	19.86	21.08
Farmers' Telephone Co. of Porter .....	.69	.30
Farmers' Ridge .....		.....
Farmers' Telephone Co. of Beetown	5.93	5.98
Farmers' Telephone Exchange (Richland Center) .....		.....
Farmers' Union	36.08	38.48
Farm & Village	11.58	13.00
Farm & Village		2.15
Fecly, J. E. ....	.23	.21
Fennimore Mutual	6.56	5.67
Fennimore	3.91	4.22
Ferryville .....	.76	4.00
Five Points .....	.93	.97
Fond du Lac Rural		11.86
Footville	19.50	31.36
Fountain City	14.42	14.15
Interest .....	.30	.62
Fox River Valley Tel. & Telegraph	384.62	386.57
Franksville	14.03	10.19
Freistadt & Cedarburg	22.67	.....
Fremont .....	.66	1.73
Friendship	4.31	11.10
Georgetown & Garrett .....		.....
Gillett Rural		1.39
Gilmanton & Dover Farmers' .....		.....
Glidden	45.34	36.36
Goodrich	1.51	1.55
Grafton	8.45	.....
Grange Hall Farmers'		3.30
Grant County Telegraph & Tel. System	3.70	.....
Grant County		9.83
Green Lake Rural	3.43	4.10
Green Lake .....		.....
Greenwood	10.86	11.73
Grossman, S.	1.56	1.62
Hager City		13.26
Hamburg	2.90	1.50
Hammond	8.19	6.52
Hanks, G. H.	5.77	2.23
Harmony .....		.32
Hartford Rural	2.26	3.06
Hartford & Saylesville	1.69	1.70
Hatley	1.45	.....
Hawkins	2.03	3.92
Hawkins Creek .....	.35	1.45
Hazel Green	3.01	2.51
Heldersdorf & Kreuscher		3.66
Hickory Grove Farmers' Mutual .....		.....
Highland	3.34	5.12
Hillsboro	16.68	18.62
Hillsdale & Western	2.24	2.09
Hixton & Alma Center Farmers' .....	.55	.....

General Fund Receipts.

	1911	1912
Hollandale	1.39	1.00
Holton Farmers' .....	.....	.....
Home	12.41	14.50
Horicon	1.60	1.96
Horseshoe	1.66	3.09
Hubertus	15.04	20.07
Hudson Prairie	2.29	2.67
Hulls Crossing Farmers' .....	.07	1.40
Independence	6.58	8.30
Individual .....	.....	.....
Inter-County	7.52	9.92
Interstate	1.61	.84
Interurban	87.31	118.05
Iowa County	1.51	7.90
Iowa & La Fayette .....	.....	6.00
Iowa	12.70	13.74
Iron River Water, Light & Power	10.43	10.70
Jackson	8.96	9.81
Jefferson	5.55	4.99
Jefferson Mutual	4.67	4.77
Jerpen & Valdars .....	.02	5.75
Johnsonville	4.54	5.18
Judevine, Clifton	1.31	2.45
Juneau Electric	20.50	23.30
Juneau	5.91	6.11
Kaukauna .....	.....	36.30
Kegonsa Independent	4.02	5.31
Kendall Telephone Exchange	6.86	6.84
Kenosha Home	245.05	264.52
Kilb, Jos. W. ....	.....	.81
Kilbourn & Friendship	10.85	.....
Kingston	6.15	6.25
Knapp	15.72	16.29
Kodan .....	.61	.41
Koro Farmers' .....	.....	.....
La Crosse Interurban	164.19	159.49
La Crosse	236.16	261.13
Ladoga & Brandon .....	.....	.....
Ladoga & Oak Center .....	.....	.....
La Farge	10.53	10.43
La Fayette	5.90	7.02
Lake Hallie .....	.....	.....
Lake Pepin	34.83	40.70
Lamont Central .....	.....	.....
Lampson Mercantile .....	.....	.....
Last Chance .....	.....	.....
La Valle .....	.....	7.09
Lebanon	8.13	7.05
Leeds Farmers'	5.95	5.86
Liberty & Newton	1.44	4.25
Limeridge .....	.....	13.79
Lincoln Farmers'	4.48	5.18
Lindsey	2.62	6.85
Linzey Brook .....	.....	3.55
Lisbon	1.18	5.85

General Fund Receipts.

	1911	1912
Little Ten .....		.95
Lodi Telephone Exchange.....	18.96	19.13
Interest .....	.36	.48
Logansville	5.32	5.50
Lone Rock.....	7.45	6.62
Long Lake.....		.34
Loraine Coöperative .....	.09	1.35
Loreto & Logansville .....	.41	.43
Ludington	12.80	15.90
Luxemburg	8.64	7.36
Lynn .....	.06	5.20
Manawa	7.95	8.82
Manitowoc & Northern.....	2.48	2.88
Manitowoc & Western	49.46	20.14
Marathon City .....	.54	1.33
Marathon County	93.61	97.16
Marathon Zeigler		2.41
Marion & Northern	51.62	44.18
Markesan	10.57	13.55
Marquette & Adams Co.	9.56	9.39
Marquette	11.55	11.03
Marshfield Telephone Exchange.....	33.16	37.75
Matteson	12.87	18.59
Mattoon	5.95	5.92
Mauston Electric Service		46.23
Mayville Rural	3.45	3.82
Mazomanie	15.45	16.01
McKinley	6.64	7.89
Medford Telephone Exchange.....	19.33	18.46
Interest .....	.64	.26
Mellville Settlement	3.38	3.48
Menomonee Falls.....	18.27	20.94
Merton	4.80	5.86
Mequon	4.75	
Michigan State	13.22	24.33
Midway	13.04	14.26
Mill Creek	4.86	6.30
Milton & Milton Jct.	33.15	33.83
Milltown Mutual	5.91	7.89
Mineral Point	27.57	29.40
Mishicot .....	.48	1.47
Modena Coöperative	2.59	2.07
Moeville		1.00
Mondovi	19.15	17.42
Monroe County	106.35	116.20
Monroe	46.68	19.66
Morgan .....	.33	.95
Morris .....	.10	.39
Mosel & Centerville	5.25	5.85
Mosinee	5.13	4.89
Mt. Horeb Independent	19.91	20.97
Mt. Vernon	25.95	27.46
Murry Farmers' .....	.88	1.02
Muscoda Mutual	2.03	5.74
Nebagamon	3.43	3.26

General Fund Receipts.

	1911	1912
Nelson Farmers'	3.41	6.60
Nelsonville	3.82	6.64
Neshkoro	2.74	.....
New Auburn	5.15	6.84
Newsburg	23.49	28.44
New Berlin Line .....	.05	.15
New Cashton	23.45	25.28
New Lisbon Mutual	7.85	9.01
Newry Farmers' .....	.....	1.20
Newton	5.40	7.30
New Union (Dodgeville Exchange)	38.32	40.07
New Union (Highland Exchange)	2.84	2.47
Northern .....	.....	7.99
Northfield Farmers'	7.63	11.30
Northwestern	1.56	.87
North Wisconsin Toll Line	108.48	107.48
Norwalk Independent	3.13	3.74
Oakfield	37.17	39.50
Oak Ridge & Niebull .....	.07	.10
Ocean Wave Mutual .....	.....	.75
Oconto Rural	6.46	12.45
Ogdensburg .....	.....	1.16
Oneida & Vilas County	26.28	20.25
Ontario & Wilton	15.43	16.53
Oostburg	11.17	13.63
Orfordville	22.61	23.13
Oregon	16.32	32.14
Ormsby Land & Timber Co. ....	.13	.15
Osceola Farmers' Mutual	22.51	23.12
Osseo	16.52	18.89
Ottman .....	.....	.55
Owen	5.10	12.53
Oxford & New Haven Independent Limited	1.05	2.45
Ozaukee-Washington .....	.....	28.60
Pardeeville	11.08	13.28
Peffer's M. Telephone Line	1.20	1.44
Peoples Telephone Co. of Dane County	12.40	15.97
Peoples Telephone Co. of Lime Ridge	18.58	.....
Peoples (Mt. Hope)	18.94	21.79
Peoples (Rio)	84.11	100.23
Peoples (Superior)	163.64	180.04
Perry-Hollandale	2.53	4.08
Perry Mutual	4.17	4.21
Pewaukee & Sussex	11.61	13.25
Pierce County	127.80	139.14
Pigeon Valley	2.90	2.85
Pine Bluff	6.74	6.39
Pine River	1.50	2.50
Pittsville	4.03	3.27
Plank Road .....	.....	.....
Platteville & Cornelia	1.22	.....
Platteville, Rewey & Ellenboro	23.19	38.53
Pleasant Valley .....	.73	.84
Pleasant Ridge .....	.....	.03
Plymouth Telephone Exchange	18.04	28.19
Pompey's Pillar .....	.....	.....

General Fund Receipts.

	1911	1912
Portage & Kilbourn.....	3.75	3.75
Portage	112.05	117.34
Port Washington.....	1.20	.....
Port Wing	14.47	14.92
Poynette Farmers' Mutual .....	.....	1.38
Poynette	16.71	19.50
Prairie Farm, Ridgeland & Dallas Coöp..	20.91	21.37
Prairie Queen .....	.....	.....
Prescott	10.90	10.58
Preston Farmers'	4.01	4.20
Price County	8.56	14.07
Interest .....	.16	.....
Princeton	4.28	8.82
Progress .....	.52	.27
Prospect, Guthrie & Big Bend.....	13.94	17.57
Pulaski Merchants & Farmers.....	.....	11.86
Quarry Riverside .....	.....	4.95
Random Lake	8.79	9.63
Rankin .....	.....	.....
Rapids & Western .....	.58	1.02
Rathbun	9.65	8.94
Readstown & Sugar Grove Farmers'.....	.....	.....
Red Granite .....	.....	.53
Reedsburg	50.80	54.33
Reseberg .....	.57	2.04
Rewey & Mineral Point .....	.....	.....
Rhineland Mutual	37.60	40.41
Rib Lake	16.86	18.45
Rice Lake & Northeastern.....	45.08	38.43
Richmond	1.07	1.73
Richwood & Akan .....	.71	.66
Richwood Farmers' .....	.62	.66
Ridgeway, Jonesdale & Hollandale.....	.50	.....
Ribon Rural	13.25	12.57
Ribon	30.95	37.32
Riverview .....	.74	1.34
Robbins, M. M. ....	.10	.06
Rock County Farmers'	15.00	17.15
Rock County	121.06	122.95
Rock Falls & Meridian.....	.....	1.37
Rockland .....	.33	7.20
Roeo .....	.....	.30
Rosendale	9.37	16.25
Rubicon	1.37	1.64
Rudd & Rood	2.93	3.30
Rudolph	2.64	4.51
Rural	10.85	13.23
Rush River & Pleasant Valley.....	.....	.....
Sanders Creek Farmers' .....	.23	.....
Sandusky	2.06	2.06
St. Croix	15.67	27.25
St. Croix Farmers Mutual	3.22	2.89
St. Croix Valley Tel. Exchange.....	66.66	65.61
Sawyer & Western.....	.33	.50
Scandinavia	25.25	25.14

General Fund Receipts.

	1911	1912
Schleswig	2.04	4.35
Sharon	17.84	19.43
Shell Lake Exchange .....	.....	1.68
Shaw	8.22	8.30
Sherry .....	.....	1.81
Shields .....	.56	2.33
Shilch	1.66	1.73
Shiocton	26.25	26.42
Shullsburg & Wardsville .....	.....	.....
Silver Creek	2.44	2.84
Sioux Coulee .....	.....	.30
Smith Coulee .....	.....	.....
Social Ridge .....	.....	.....
South Alma Farmers' .....	.....	.60
South Gilman .....	.11	1.05
South Greenville Farmers' .....	.79	.59
Southhill Rangeline .....	.22	3.79
South Wayne	7.29	.....
South West Prairie .....	.20	.33
South York .....	.....	.....
Spooner Evergreen Valley .....	.....	.52
Spooner	8.95	12.33
Springfield Farmers'	3.79	4.07
Spring Green & Wyoming	3.51	6.35
State Long Distance	30.83	31.60
Stockbridge & Sherwood	13.70	14.73
Stratford	3.45	4.34
Strum	2.06	2.47
Sturgeon Bay & Gardner	3.01	4.23
Sullivan	12.55	16.24
.....	.....	.31
Superior Rural .....	.49	.42
Sylvan-Soldiers' Grove Mutual .....	.68	1.81
Tamarack	3.15	2.86
Tenney	2.90	16.20
Theresa Union	57.90	55.63
Thorne	5.76	6.81
Tinkham & Meilkie .....	.32	.34
Tomah Electric	45.52	46.55
Town Line Farmers' Independent	4.76	4.97
Town Line .....	.....	1.30
Town Sheboygan Falls Rural .....	.83	5.60
Tri-State Telephone & Telegraph	62.14	147.45
Trout Creek .....	.....	1.05
Troy & Honey Creek	41.44	43.36
Tunnel City	2.22	2.36
Turon .....	.....	.....
Two Rivers	20.63	22.98
Union Grove	20.00	21.46
Union (Almond)	66.65	69.44
Union (Prairie du Chien)	14.39	17.65
Back Tax	14.84	.....
Interest	1.12	.....

General Fund Receipts.

	1911	1912
United		195.26
Unity & Southwestern		2.65
Unity & Western	1.96	1.70
Utica Farmers' Mutual	1.11	13.25
Utica	20.76	22.45
Valley .....	.53	1.30
Van Dyne		3.87
Viking		1.90
Viroqua	35.54	39.93
Voss, E.		4.72
Walworth	26.60	30.36
Warren Land Co.	6.91	7.83
Washburn County Farmers' .....	.51	
Washington County	18.14	20.10
Washington Island	2.46	3.75
Watertown	18.40	20.18
Waunakee	10.66	10.90
Wausaukee	3.42	3.30
Wausau	126.62	135.85
Waushara	61.92	
Wautoma & Mut. Morris Farmers'	4.98	18.23
Wegner .....		.15
Welch Valley .....		.70
Werley .....	.60	.60
West Bend & Trenton		
Westby	21.31	22.66
West Clarno .....		.60
Western Crawford County Farmers'	7.00	6.97
Western Wisconsin	100.68	100.37
Westfield Farmers'	20.80	22.85
Westford	1.06	1.18
West Frankfort .....		.31
West Greenbush .....	.07	1.55
West Oakland .....	.10	1.00
West Spring Green	1.50	1.84
West Wisconsin	20.85	22.35
West Worden Mutual .....	.02	
Weyauwega		5.89
Weyerhauser & Island Lake	3.68	3.86
White Oak	8.41	7.47
White River Farmers'		3.00
Wilcox Valley		
Wild Rose	5.10	5.84
Interest .....	.17	
Wind Lake	3.83	
Winslow & South Wayne		5.47
Wisconsin & Northern R. R. Co.	19.78	21.24
Wisconsin	42,929.06	56,501.46
Wittenberg Telephone Exchange	7.25	7.33
Wonewoc	5.83	14.12
Wood County	77.09	81.57
Woodhull	5.66	6.54
Woodland .....	.32	.45

General Fund Receipts.

	1911	1912
Yankee Hollow .....	.....	.....
Young America .....	.....	.55
Young, I. F. ....	.....	1.75
	=====	=====
Totals	\$61,899.82	\$77,930.16
	=====	=====

(Totals to Schedule No. 1.)

SCHEDULE No. 6.

TAXES PAID BY FIRE INSURANCE COMPANIES

Name of Company.	1911	1912
Aachen & Munich Fire Ins. Co.....	\$764.18	\$765.61
Adirondack Fire Ins. Co.....	233.58	.....
Aetna Ins. Co.	1,931.18	2,021.80
Agricultural Ins. Co.....	652.52	633.76
Allemannia Ins. Co.....	479.95	641.37
American Central Ins. Co.....	2,037.75	1,991.85
American Ins. Co., Newark.....	2,675.74	2,886.28
American Live Stock Insurance Co.....	76.43	24.98
American National Ins. Co.....	210.62	112.98
Atlas Assurance Co.....	1,001.81	990.19
American Druggist Ins. Co.....	27.85	33.04
American Union Fire Co.....	.....	306.50
Ben Franklin Insurance Co.....	143.90	589.10
Boston Ins. Co.....	1,037.15	1,000.15
British & Foreign Ins. Co.....	54.15	51.46
British American Assurance Co.....	491.36	489.85
Buffalo Commercial Ins. Co.....	94.46	128.43
Buffalo German Ins. Co.....	337.49	347.72
Grn. Barrett & Co.....	.....	39.41
Caledonia Ins. Co.....	319.48	425.94
Calumet Ins. Co.....	367.84	254.93
California Insurance Co.....	435.14	531.90
Camden Ins. Co.....	421.84	377.82
Canners Exchange Ins. Co.....	.....	166.60
Capital Fire Ins. Co.....	307.87	208.48
Central Mfgs. Mutual Ins. Co.....	280.48	282.90
Central Natl. Fire Insurance Co.....	283.02	364.32
Concordia Ins. Co.....	2,738.60	2,858.95
City of New York Ins. Co.....	577.03	646.63
Citizens of Missouri Ins. Co.....	910.22	736.61
Colonial Ins. Co.....	16.25	16.41
Columbia Ins. Co.....	114.17	118.07
Commerce Ins. Co.....	183.09	187.71
Commercial Union Assurance Co.....	2,595.56	2,652.44
Commercial Union Fire Ins. Co.....	342.39	344.20
Commonwealth Ins. Co.....	482.34	761.65
Connecticut Ins. Co.....	1,795.85	1,783.70
Consolidated Fire & Marine Ins. Co.....	230.75	252.26
Continental Ins. Co.....	2,498.19	2,770.68
County Fire of Philadelphia Ins. Co.....	327.12	482.03
Cooper Ins. Co.....	273.70	168.02
Delaware of Philadelphia Ins. Co.....	647.09	629.30

General Fund Receipts.

	1911	1912
Detroit Fire & Marine Ins. Co.....	578.75	606.48
Dubuque Fire & Marine Ins. Co.....	646.43	642.27
Dixie Ins. Co.....	142.73	73.28
Equitable Fire & Marine Ins. Co.....	736.66	549.55
Empore City Ins. Co.....	.....	76.96
Farmers' Ins. Co.....	333.46	318.91
Federal Ins. Co.....	184.24	346.50
Federal Union Ins. Co.....	125.55	67.03
Fidelity Fire Ins. Co.....	5,651.79	5,787.75
Fire Ass'n of Philadelphia.....	2,564.84	2,523.29
Fireman's Fund Ins. Co.....	3,315.81	1,903.31
Fireman's Ins. Co.....	834.58	849.29
Fitchburg Mutual Fire Ins. Co.....	19.89	72.58
Franklin Ins. Co.....	423.46	418.37
Georgia Home Ins. Co.....	359.01	212.12
German Alliance Ins. Co.....	1,171.74	1,267.75
German American Ins. Co.....	2,475.71	3,246.67
German American Co.....	.....	182.95
German of Indianapolis Ins. Co.....	536.65	530.33
German of Peoria Ins. Co.....	290.35	281.27
German of Pittsburg Ins. Co.....	215.12	215.34
German Ins. Co. of Wheeling.....	97.47	85.29
Germania Fire Ins. Co.....	2,133.61	1,989.03
Germantown Fire Mutual Ins. Co.....	394.48	396.08
General Fire Assurance Co.....	44.32	202.64
General Marine Ins. Co.....	13.37	.....
Girard Fire & Marine Ins. Co.....	458.83	463.09
Glen Falls Ins. Co.....	547.07	626.52
Globe & Rutgers Fire Ins. Co.....	959.38	991.29
Granite State Fire Ins. Co.....	305.71	300.28
Hamburg & Bremen Fire Ins. Co.....	855.89	876.30
Hamilton Fire Ins. Co.....	.....	.....
Hanover Fire Ins. Co.....	1,762.56	1,681.19
Hartford Fire Ins. Co.....	7,839.84	8,233.79
Hawkeye Ins. Co.....	435.76	136.70
Herman Farmers Mutual Ins. Co.....	543.82	507.80
Home Ins. Co.....	4,518.63	4,747.18
Humboldt Fire Ins. Co.....	172.19	280.03
Imperial Fire Ins. Co.....	81.05	109.78
Indemnity Fire Ins. Co.....	.....	.....
Indemnity Mutual Marine Ins. Co.....	128.63	89.98
Indiana Lumberman's Mutual Ins. Co....	97.06	75.09
Indiana Miller's Mutual Fire Ins. Co.....	113.69	.....
Indiana & Ohio Live Stock Ins. Co.....	14.40	.....
Insurance Co. of North America.....	3,632.97	3,844.56
Insurance Co. of the State of Ill.....	1,073.23	846.96
Insurance Co. of the State of Penn.....	340.74	1,916.30
Jefferson Fire Ins. Co.....	309.35	252.94
Law Union & Crown Ins. Co.....	138.64	189.91
Liverpool, London & Globe, Liverpool....	3,104.72	2,949.53
Liverpool, London & Globe, New York....	213.92	215.51
London Assurance Co.....	722.44	686.92
London & Lancashire Fire Ins. Co.....	1,734.94	1,881.26
Louisville Ins. Co.....	109.59	65.40
Lumber Ins. Co., New York.....	255.15	258.80
Lumber Mutual Fire Ins. Co.....	206.27	145.50

General Fund Receipts.

	1911	1912
Lumberman's Ins. Co.....	339.66	323.40
Lumberman's Mutual Fire Ins. Co.....	193.16	147.19
Lumberman's Underwriters, New York...	.....	109.39
Manhattan Fire Ins. Co.....	.....	.....
Manheim Ins. Co.....	178.04	158.60
Marine Ins. Co.....	72.28	106.37
Maryland Motor Car Ins. Co.....	7.09	52.44
Massachusetts Fire & Marine Ins. Co....	35.62	118.60
Mechanics Ins. Co.....	351.50	336.15
Mechanics Traders of New Orleans.....	380.60	348.59
Mercantile Fire & Marine Ins. Co.....	399.33	257.28
Metropolitan Fire Ins. Co.....	.....	154.96
Michigan Commercial Ins. Co.....	1,633.61	1,601.57
Michigan Fire & Marine Ins. Co.....	538.79	566.56
Michigan Millers' Mutual Ins. Co.....	161.72	195.35
Mill Owners Mutual Fire Ins. Co.....	95.94	81.76
Millers' Mutual Fire Ins. Assoc.....	102.14	86.95
Millers' National Ins. Co.....	859.23	613.93
Milwaukee Fire Ins. Co.....	1,123.37	.....
Milwaukee German Fire Ins. Co.....	573.56	625.90
Milwaukee Mechanics' Ins. Co.....	3,470.24	4,443.13
Minneapolis Fire & Marine Ins. Co.....	.....	60.31
Monongahela Ins. Co.....	218.87	.....
Nassau Fire Ins. Co.....	181.49	198.23
National Allegheny Ins. Co.....	408.30	.....
National Brewers' Ins. Co.....	86.64	89.92
National Fire, Hartford Ins. Co.....	2,779.35	3,100.12
National Fire Ins. Co., France.....	.....	108.72
National Lumber Buffalo Ins. Co.....	263.28	156.74
National Union Fire, Pittsburg.....	1,391.53	1,577.17
New Brunswick Fire Ins. Co.....	100.09	91.55
New Hampshire Fire Ins. Co.....	1,063.63	1,130.79
New Jersey Fire Ins. Co.....	.....	100.43
Newark Fire Ins. Co.....	382.92	425.95
Niagara Fire Ins. Co.....	1,579.71	1,683.70
Nord-Deutsche Fire Ins. Co.....	.....	32.31
North British & Mercantile of London...	2,406.29	2,371.11
North British & Mercantile of New York..	190.87	285.09
North River Ins. Co.....	665.27	820.94
Northern Assurance Ins. Co.....	449.96	506.62
Northern Ins. Co.....	1,564.63	1,519.53
Northwestern Fire & Marine Ins. Co.....	288.39	255.13
Northwestern National Ins. Co.....	3,371.63	3,574.87
Norwich Union Fire Ins. Co.....	985.78	1,000.96
Ohio Millers' Fire Ins. Co.....	.....	123.21
Old Colony Ins. Co.....	404.85	375.71
Orient Ins. Co.....	1,175.28	1,186.90
Palatine Ins. Co.....	1,041.77	1,096.79
Pelican Assurance Ins. Co.....	123.77	120.27
Pennsylvania Fire Ins. Co.....	1,822.33	1,996.78
Pennsylvania Lumberman Mutual Ins. Co.	150.44	60.33
Pennsylvania Millers' Mutual.....	.....	21.75
Peoples Natl. Fire Ins. Co.....	537.12	235.77
Phoenix Assurance Co., London.....	1,021.46	1,060.76
Phoenix Ins. Co., Hartford.....	3,289.68	3,243.91
Pittsburg Ins. Co.....	122.71	120.75

General Fund Receipts.

	1911	1912
Providence Ins. Co., Washington.....	1,558.02	1,664.73
Prussian National Ins. Co.....	1,215.31	1,313.74
Queen of America Ins. Co.....	2,233.41	2,427.57
Queen City Fire So. Dak.....	27.89	.....
Reliance Ins. Co.....	579.23	741.58
Rhode Island Ins. Co.....	211.47	218.12
Rochester German Ins. Co.....	1,152.88	.....
Royal Exchange Assurance Co.....	636.95	699.44
Royal Ins. Co.....	3,413.61	3,579.95
St. Louis Fire Ins. Co.....	106.69	.....
St. Paul Fire & Marine Ins. Co.....	2,181.79	2,208.58
Scottish Union & National Ins. Co.....	1,134.92	1,164.20
Scranton Fire Ins. Co.....	.....	3.19
Security Fire Ins. Co.....	134.27	233.27
Security Ins. Co. of New Haven.....	1,434.84	1,579.03
Shawnee Fire Ins. Co.....	.....	.....
Spring Garden Ins. Co.....	2,024.51	.....
Springfield Fire & Marine Ins. Co.....	2,179.65	2,195.00
Standard Fire Ins. Co.....	44.56	188.88
Star Fire Ins. Co.....	.....	.....
State Fire Ins. Co.....	97.54	63.92
Sun Ins. Co.....	1,563.07	1,711.23
Svea Fire & Life Ins. Co.....	422.99	413.05
Teutonia Ins. Co.....	360.27	364.66
Texas National Ins. Co.....	107.81	88.22
Toledo Fire & Marine Ins. Co.....	89.10	43.00
Union Assurance Co.....	.....	.....
Union Fire Ins. Co.....	1.98	138.63
Union Ins. Co.....	274.99	64.90
Union Marine Ins. Co.....	204.04	232.54
United American Fire Ins. Co.....	790.58	944.87
United States Ins. Co.....	.....	9.49
United States Lloyd Marine Ins. Co.....	579.14	887.60
Westchester Fire Ins. Co.....	1,325.12	1,467.76
Western Assurance Co.....	1,077.72	899.49
Western Ins. Co.....	152.96	138.57
Western Reserve Ins. Co.....	292.09	81.85
Williamsburgh City Fire Ins. Co.....	1,285.97	1,378.14
Winona Fire Ins. Co.....	5.78	.....
Total	<u>\$149,579.70</u>	<u>\$151,510.12</u>

(Totals to Schedule No. 1.)

General Fund Receipts.

SCHEDULE No. 7.

TAXES PAID BY LIFE INSURANCE COMPANIES.

Name of Company.	1911	1912
Central Life Assurance of the U. S.	\$3,065.61	\$3,990.84
Des Moines Life Ins. Co.	1,392.45	.....
Guardian Life Ins. Co.	217.32	1,227.13
Great Northern Life Ins. Co.	1,278.30	2,453.13
Metropolitan Life Ins. Co.	8,915.90	.....
New England Mutual Life Ins. Co.	(1,111.50)	9,497.41
	(1,307.17)	.....
New York Life Ins. Co.	10,258.91	10,939.56
Northwestern Mutual Life Ins. Co.	450,704.78	482,193.23
Old Colony Life. ....	.....	351.25
Old Line Life Ins. Co.	1,866.47	3,178.47
Wisconsin Life Ins. Co.	1,743.20	1,646.10
Wisconsin National Life Ins. Co.	2,122.26	2,630.14
Total	<u>\$483,983.87</u>	<u>\$518,107.26</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 8.

TAXES PAID BY GUARANTEE & ACCIDENT INSURANCE COMPANIES

Name of Company.	1911	1912
Aetna Indemnity Ins. Co.	\$91.54	\$77.45
Aetna Life, Accident Dep't.	2,748.57	2,751.07
American Bankers, Minn. ....	.....	.....
American Bonding Co. of Baltimore.	407.57	558.89
American Credit-Indemnity, New York. .	324.95	315.83
American Fidelity Co.	1,229.81	1,941.51
American Surety Co., New York.	721.44	668.52
Bankers Surety Co.,	380.30	314.56
Casualty Co. of America.	677.81	596.07
Central Accident Ins. Co. ....	.....	.....
Consolidated Guarantee. ....	.....	.....
Continental Casualty Ins. Co.	1,106.66	904.77
Empire State Surety Co.	38.27	77.11
Employers Liability Assurance Corpora- tion	2,048.05	2,709.32
Equitable Surety Co. ....	.....	49.50
Fidelity Accident Michigan. ....	.....	1.52
Fidelity & Casualty Co.	3,151.70	3,396.43
Fidelity & Deposit Co. of Baltimore.	804.43	2,050.42
Frankford Marine Accident & Plate Glass	1,798.90	2,950.75
General Accident Assurance Corporation	344.45	430.36
Hartford Steam Boiler Inspection & Ins. Co.	692.59	757.93
Illinois Surety Co.	106.09	178.06
Inter-Ocean Life and Casualty Co. ....	.....	87.06
Lloyds Plate Glass Co.	133.40	198.34
London Accident & Guarantee Co.	1,912.08	2,681.51

General Fund Receipts.

	1911	1912
Maryland Casualty Co.	1,961.44	1,982.29
Massachusetts Bonding and Ins. Co. ...	283.34	318.16
Metropolitan Plate Glass & Casualty Co. ...	253.55	275.45
National Casualty Co.	172.75	177.17
National Surety Co.	719.93	978.56
New Amsterdam Casualty Co.	57.88	45.30
New Jersey Plate Glass Ins. Co.	309.30	395.61
New York Plate Glass Ins. Co.	164.75	192.08
North American Accident Ins. Co.	489.10	499.38
Ocean Accident & Guarantee Corporation	1,619.72	1,811.04
Pacific Mutual Life, Accident Dept.	591.97	638.62
Pacific Surety Co.	43.50	17.90
Philadelphia Casualty Ins. Co.	557.95	.....
Phoenix Preferred Accident Ins. Co.	159.64	.....
Preferred Accident Ins. Co.	403.05	428.50
Prudential Casualty ....	.....	80.33
Royal Casualty ....	.....	1.57
Royal Indemnity, New Jersey ....	.....	244.94
Ridgeway Protective Ass'n.	1.44	5.68
Standard Life & Accident Ins. Co.	2,632.99	3,014.79
Title Guarantee & Surety Co.	269.40	213.58
Travelers Indemnity Co.	123.79	267.67
Travelers Accident Dept.	3,954.97	4,665.77
Tunic Insurance Co.	1,452.64	2,455.18
United States Casualty Co.	467.38	517.16
United States Fidelity & Guarantee Co. ...	1,078.10	1,452.65
United States Health and Accident Co. ...	530.32	366.04
United Surety Co. ....	.....	.....
Wisconsin National Life Ins. Co.	185.39	610.51
Woodmen Casualty	86.92	.....
Total	<u>\$37,289.82</u>	<u>\$45,352.91</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 9.

TAXES PAID BY FREIGHT LINE AND EQUIPMENT COMPANIES

Name of Company.	1911	1912
American Refrigerator & Transit Co. ...	20.65	26.05
Armour Car Lines	314.28	838.48
Chicago N. Y. & Boston Refrigerator Co.	24.51	111.80
Cold Blast Transit Co.	6.91	33.54
Cudahy Milwaukee Refrigerator Co.	225.95	234.77
Cudahy Packing Co.	39.45	55.90
Doud Stock Car Co.	5.83	22.36
Libby, McNeill, Libby.	8.51	6.71
Live Poultry Transportation Co.	2.16	.....
Mather Stock Car Co.	10.42	55.90
Menasha Wooden Ware Co.	80.94	78.26
Menasha Wooden Ware Co.	80.94	78.26

General Fund Receipts.

	1911	1912
Merchants Dispatches	598.35	726.68
Milwaukee Refrigerator & Transit Co..	41.68	1,509.26
Morris & Co.	44.68	184.46
National Car Line Co.	78.64	111.80
National Car Co.	2.25	.....
St. Louis Refrigerator Co.	5.63	.....
Shipper Refrigerator Car Co.	1.22	5.58
Streets Western Stable Car Line Co.	192.22	223.59
Swifts Refrigerator Transit Co.	182.23	782.58
Union Refrigerator Transit Co.	136.57	894.37
Union Tank Line	2,250.65	2,515.43
Western Heater Dispatch	32.94	55.90
Totals	\$4,306.07	\$8,473.42

(Totals to Schedule No. 1.)

SCHEDULE NO. 10.

TAXES PAID BY STREET RAILWAY COMPANIES

Name of Company.	1911	1912
Ashland Light Power Street Ry. Co.	\$1,526.68	\$2,627.23
Bayshore Street Ry. Co.	225.06	223.59
Beloit Traction Co.	956.53	1,229.76
Chicago, Milwaukee & Electric Ry. Co. .	2,025.58	2,012.34
Chippewa Valley Railroad Light & Power Co.	9,565.25	10,900.19
Duluth Street Ry. Co.	8,946.32	9,782.23
Eastern Wisconsin Ry. & Light Co.	7,877.26	8,664.26
Fox River Valley Ry. Co.	678.80	.....
Grand Rapids Street Ry. Co. ....	.....	1,229.76
Green Bay Traction Co.	7,933.53	7,881.68
Janesville Street Ry. Co.	416.37	413.65
Kenosha Electric Co.	2,250.65	2,515.43
La Crosse & Onalaska Street Ry. Co....	225.06	223.59
La Crosse City Ry. Co.	5,176.49	5,142.66
Manitowoc & Northern Traction Co.	1,406.65	1,341.56
Menomonie & Marinette Traction Co. ..	2,588.24	2,683.12
Merrill Ry. & Light Co.	1,237.87	1,341.56
Milwaukee Electric Ry. & Light Co....	261,637.73	270,548.39
Milwaukee Heat, Light & Traction Co. ..	70,895.38	74,344.91
Milwaukee Northern Ry. Co.	18,567.84	18,446.48
Rockford & Interurban Ry. Co.	3,375.97	3,465.70
Sheboygan Light, Power & Ry. Co.....	7,764.73	9,670.43
Southern Wisconsin Ry. Co.	8,664.99	9,502.73
Twin City Electric Co.	506.40	503.09
Waupaca Electric Light & Ry. Co.....	967.78	961.45
Wausau Street Ry. Co.	4,501.29	5,589.84
Wisconsin Electric Ry. Co.	7,314.61	7,266.80
Wisconsin Traction, Light, Heat & Power Co.	11,703.37	12,856.64

General Fund Receipts.

Tax on Street Railway Companies from Counties

	1911	1912
Rock County. Tax for 1903-4-5-6-7.....	159.75	\$0.00
Totals	<u>\$449,096.18</u>	<u>\$471,369.07</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 11.

TAXES PAID BY EXPRESS COMPANIES

Name of Company.	1911	1912
Adams Express Co.....	\$618.93	\$1,117.97
American Express Co.	5,829.18	6,707.81
Northern Express Co.	472.64	1,676.95
United States Express Co.	317.90	558.98
Wells Fargo Express Co.	3,488.50	5,589.84
Western Express Co.	393.86	614.88
Totals	<u>\$11,121.01</u>	<u>\$16,266.43</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 12.

TAXES PAID BY TELEGRAPH COMPANIES

Name of Company.	1911	1912
Chicago, Milwaukee & Lake Superior Tel. Co.	\$1,285.66	\$942.38
Western Union Telegraph Co.....	18,446.48	17,738.95
North American Telegraph Co.	2,012.35	2,882.58
Chicago & Milwaukee Telegraph Co.....	178.87	177.39
Totals	<u>\$21,923.36</u>	<u>\$21,741.30</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 13.

TAXES PAID BY SLEEPING CAR COMPANY

Name of Company.	1911	1912
Pullman Sleeping Car Co.....	\$5,883.19	\$12,633.04

(Totals to Schedule No. 1.)

General Fund Receipts.

SCHEDULE No. 14.

TAXES PAID BY LOG DRIVING & BOOM COMPANIES

Name of Company.	1911	1912
Iron River Boom & Improvement Co.	\$1.78	.....
Nine Mile Creek Improvement Co.....	.24	.....
Pelican Boom Co. ....	.....	\$8.09
Pioneer Improvement Co. ....	.....	.60
Squirrel Lake Improvement Co.....	.....	1.28
Tomahawk River Improvement Co.	23.28	.....
Wolf River Boom Co.....	25.12	10.82
Totals	\$50.42	\$20.79

(Totals to Schedule No. 1.)

SCHEDULE No. 15.

TAXES PAID BY PLANK ROADS

Name of Company.	1911	1912
Milwaukee & Cedarburg Plank Road....	\$50.57	.....
Lake Avenue Co.	120.01	.....
Sheboygan & Fond du Lac Plank Road..	23.26	\$27.06
Totals	\$193.84	\$27.06

(Totals to Schedule No. 1.)

SCHEDULE No. 16.

INHERITANCE (LEGACY) TAXES

Totals by Counties

County.	1911	1912
Adams	\$125.19	\$96.23
Ashland .....	.....	141.78
Barron	95.60	102.63
Bayfield	22.35	344.96
Brown	1,245.16	1,999.15
Buffalo	70.70	281.65
Burnett	61.90	445.70
Calumet	822.15	381.90
Chippewa	7,914.32	12,584.32
Clark	862.67	283.50
Columbia	4,103.97	4,474.80
Crawford	342.23	330.92
Dane	60,478.33	233,590.79
Dodge	8,209.83	3,239.51

General Fund Receipts.

	1911	1912
Door	4.72	554.31
Douglas	4,129.71	2,962.95
Dunn	512.64	30,934.03
Eau Claire	10,423.02	25,002.34
Florence .....	.....	.....
Fond du Lac	6,784.55	5,609.68
Forest .....	.....	325.10
Grant	4,406.06	2,564.29
Green	2,251.02	3,928.42
Green Lake	368.96	1,533.61
Iowa	2,492.92	1,938.93
Iron .....	.....	.....
Jackson	171.70	144.34
Jefferson	3,289.65	10,938.10
Juneau	175.94	37.99
Kenosha	124,738.93	2,108.24
Kewaunee	159.41	104.37
La Crosse ..	14,107.23	15,721.97
La Fayette	1,581.60	7,356.64
Langlade	124.03	546.60
Lincoln	368.86	386.51
Manitowoc	769.55	1,287.01
Marathon	22.77	2,587.18
Marinette	1,429.77	258.71
Marquette	216.78	95.59
Milwaukee	150,159.96	300,931.50
Monroe	224.01	187.55
Oconto .....	.....	83.66
Oneida	110.44	4.47
Outagamie	30,489.22	45,581.39
Ozaukee	182.94	1,060.90
Pepin .....	.....	60.98
Pierce	1,084.69	421.86
Polk	340.32	459.03
Portage	200.26	4,828.58
Price .....	.....	190.54
Racine	3,389.67	5,481.57
Richland	359.10	443.09
Rock	10,539.53	6,225.38
Rusk .....	.....	6.72
St. Croix	770.75	1,160.37
Sauk	2,666.77	9,627.88
Sawyer .....	.....	.....
Shawano	457.65	32.69
Sheboygan	920.94	1,475.01
Taylor	151.56	91.39
Trempealeau	1,073.15	180.11
Vernon	171.96	486.87
Vilas .....	.....	.....
Walworth	6,478.42	9,432.18
Washburn .....	.....	1,060.57
Washington	842.59	980.34
Waukesha	6,884.49	3,602.67

General Fund Receipts.

	1911	1912
Waupaca	969.64	1,492.13
Waushara .....	.....	155.61
Winnebago	33,286.21	12,407.45
Wood	299.47	151.66
Attorney-General	333,097.82	.....
Totals	\$848,033.78	\$783,528.90

(Totals to Schedule No. 1.)

SCHEDULE No. 17.

SUIT TAXES (FEES)

Totals by Counties

County.	1911	1912
Adams	\$20.00	\$36.00
Ashland	145.00	108.00
Barron	74.00	84.00
Bayfield	127.00	128.00
Brown	242.00	139.00
Buffalo .....	.....	47.00
Burnett	38.00	25.00
Calumet	20.00	16.00
Chippewa	81.00	71.00
Clark	97.00	155.00
Columbia	94.00	112.00
Crawford	42.00	50.00
Dane	261.00	182.00
Dodge	67.00	82.00
Door	34.00	60.00
Douglas	134.00	148.00
Dunn	30.00	33.00
Eau Claire	85.00	106.00
Florence	22.00	24.00
Fond du Lac	75.00	83.00
Forest	61.00	82.00
Grant	178.00	104.00
Green	49.00	45.00
Green Lake	28.00	40.00
Iowa	125.00	88.00
Iron	19.00	17.00
Jackson	61.00	64.00
Jefferson	31.00	33.00
Juneau	28.00	101.00
Kenosha	85.00	80.00
Kewaunee	18.00	33.00
La Crosse	183.00	167.00
La Fayette	34.00	37.00
Langlade	103.00	142.00

General Fund Receipts.

	1911	1912
Lincoln	52.00	63.00
Manitowoc	77.00	76.00
Marathon	207.00	199.00
Marinette	168.00	143.00
Marquette	24.00	35.00
Milwaukee	1,955.00	1,949.00
Monroe	85.00	82.00
Oconto	111.00	107.00
Oneida	65.00	94.00
Outagamie	54.00	55.00
Ozaukee	36.00	39.00
Pepin	12.00	16.00
Pierce	58.00	55.00
Polk	88.00	79.00
Portage	109.00	115.00
Price	152.00	85.00
Racine	86.00	113.00
Richland	98.00	83.00
Rock	164.00	165.00
Rusk	153.00	81.00
St. Croix	74.00	63.00
Sauk	141.00	132.00
Sawyer	21.00	43.00
Shawano	94.00	94.00
Sheboygan	104.00	70.00
Taylor	69.00	60.00
Trempealeau	33.00	38.00
Vernon	99.00	107.00
Vilas	22.00	13.00
Walworth	76.00	75.00
Washburn	58.00	57.00
Washington	40.00	56.00
Waukesha	115.00	67.00
Waupaca	109.00	96.00
Waushara	27.00	50.00
Winnebago	225.00	258.00
Wood	142.00	112.00
Totals	\$7,902.00	\$7,727.00

(Totals to Schedule No. 1.)

General Fund Receipts.

SCHEDULE No. 18.

MISCELLANEOUS DEPARTMENTAL RECEIPTS

Collected and Remitted By

CHARITABLE AND PENAL INSTITUTIONS

Name of Institution	1911	1912
State Hospital for Insane	\$8,010.70	\$7,634.06
Northern Hospital for Insane.....	7,361.18	8,067.46
Wisconsin School for Deaf	2,072.01	3,188.11
Wisconsin School for Blind	841.72	682.08
Wisconsin Industrial School for Boys....	1,459.98	11,229.98
Wisconsin State Prison.....	95,295.82	91,927.88
Wisconsin State Public School	1,262.28	1,659.28
Wisconsin Home for Feeble-Minded	2,672.74	3,546.07
Wisconsin State Reformatory	20,806.04	18,538.01
Wisconsin State Tuberculosis Sanatorium	10,071.98	11,321.23
Totals	\$149,854.45	\$157,794.16

(Totals to Schedule No. 1.)

SCHEDULE No. 19.

SUNDRY DEPARTMENTAL RECEIPTS

Name of Department	1911	1912
State Department (Sec. of State)	\$107,214.25	\$271,132.62
Land Department	853.97	909.20
Insurance Department	61,358.97	198,898.29
Treasury Agent	26,230.00	30,755.00
Executive Department	30.00	10.00
Commissioner of Banking	24,727.60	26,466.23
Free Library Commission.....	2,701.82	10,985.08
Superintendent of Public Property.....	1,222.99	5,427.74
State School Superintendent.....	1,324.40	1,049.00
Attorney-General	184.78	72.22
Fish and Game Department	10,296.75	150,219.57
Railroad Commission	482.21	1,090.92
State Park Board	25,050.00	950.00
Interstate Park Board	22.50	31.00
Commissioner of Public Printing.....	7,945.27	9,246.79
Geological and Natural History Survey..	308.25	965.50
College of Agriculture	315.05	556.98
State Historical Society.....	187.08	565.00
Board of Immigration	12.00	.....
Board of Health and Vital Statistics....	2,091.30	148.98
Grain and Warehouse Commission.....	6,342.47	.....
Stout Institute .....	.....	11,552.10
Commission of Fisheries.....	.....	516.76
Treasury Department (Ch. 482—1907) ..	89.35	95.63
Totals	\$278,991.01	\$721,644.61

(Totals to Schedule No. 1.)

General Fund Receipts.

SCHEDULE No. 20.

MISCELLANEOUS RECEIPTS.

	1911	1912
Sale of land.....	\$8,305.00	\$9,617.40
Fines and penalties.....	647.58	482.46
Unclaimed (conscience) money.....	40.00	.....
Lost military property.....	1,026.03	2,366.62
Platteville Mining School.....	135.80	.....
Interest on loan to University Fund In- come	351.65	866.03
Reassessment—Waukesha county	3,232.52	.....
Reassessment—Iowa county	3,382.62	.....
Tax Statement:		
Brown county	10.07	16.80
Burnett .....	.....	26.27
Clark .....	.....	21.30
Bayfield	897.06	.....
Fond du Lac.....	18.49	.....
Iowa	18.35	.....
Marathon	29.12	19.05
Marinette .....	.....	17.85
Milwaukee .....	.....	18.89
Oneida .....	.....	22.16
Polk .....	.....	11.74
Price .....	.....	22.60
Outagamie	10.07	.....
Rock	17.03	.....
Sheboygan .....	.....	15.35
Sawyer .....	.....	44.52
Waukesha	8.50	27.42
Review of assessments:		
Ashland county .....	.....	760.02
Sawyer county .....	.....	155.09
Insurance fund .....	.....	78.59
Winterberg Cedar Co.....	.....	1,094.53
Children Home Society.....	.....	10.00
Buffalo county, interest on.....	.....	1.88
Fidelity Trust Co. (Guardian A. Arnold) Town Westboro (System of Accounts).. Door county (System of Accounts).....	.....	155.04
W. N. Collar.....	.....	50.00
Byron Stebbins .....	.....	150.00
	.....	.35
	.....	2.20
Totals	\$18,129.89	\$16,048.16

(Totals to Schedule No. 1.)

General Fund Receipts.

SCHEDULE No. 21.

TRANSFERS AND REFUNDS TO GENERAL FUND.

Description.	1911	1912
Transfers from:		
Deposit fund	\$10,313.83	.....
Redemption fund	151.92	.....
Calumet and Manitowoc county indemnity fund	284.45	.....
Allotment fund	956.54	.....
Bank Redemption fund.....	5,015.00	.....
Wisconsin Railroad Farm Mortgage Land Co. fund.....	4,415.67	.....
Hunting license fund.....	.....	\$123,361.51
University Fund Income.....	126,000.00	150,000.00
Oil Inspection fund.....	21,126.65	24,991.57
Total transfers	\$168,264.06	\$298,353.08
Refunds:		
Sundry refunds	\$4,785.46	\$8,870.53
Redeemed drafts	264.87	20,498.76
John R. Commons, salary.....	.....	333.33
Total refunds	\$5,050.33	\$29,702.62
Total transfers and refunds.....	\$173,314.39	\$328,055.70

(Totals to Schedule No. 1.)

General Fund Disbursements.

GENERAL FUND DISBURSEMENTS

BY

DEPARTMENTS.

SCHEDULE No. 22.

LEGISLATURE.

Description.	1911	1912
Senate—Salaries and mileage.....	\$17,480.80	\$918.80
Assembly—Salaries and mileage.....	53,432.00	2,808.10
Senate—Chief Clerk's Department.....	15,943.00	2,500 00
Senate—Sergeant-at-Arms	6,640.00	763.00
Assembly—Chief Clerk's Department....	20,118.00	3,467.00
Assembly—Sergeant-at-Arms	10,516.00	1,499.00
Senate—Chaplains .....	.....	393.00
Assembly—Chaplains .....	.....	381.00
Printing	8,520.00	25,446.14
Telephones	13.90	29.85
Telegrams	25.99	.....
Postage	2,421.50	896.81
Sanborn and Sanborn's Supplement to Wisconsin Statutes—Ch. 7, 1911.....	1,035.00	.....
Copyright of statutes.....	.....	12,500.00
Joint finance committee.....	713.60	42.00
Primary election investigating committee	1,084.41	.....
Committee on elections.....	28.80	.....
Senate investigating committee.....	2,338.00	.....
Contested elections	582.39	.....
Visiting C. and P. institutions.....	179.15	.....
Investigating committee—518—1909	14,101.43	.....
Publishing general laws.....	.....	52,100.00
Publishing local laws.....	19.80	27.60
Textbook price investigating committee— 625—1911 .....	.....	779.68
Fire insurance investigating committee— 512—1911 .....	.....	6,246.58
Joint committee to visit Stout Institute— 504—1911 .....	.....	384.04
Joint committee to confer with railroads— 503—1911 .....	.....	259.38
Totals	<u>\$155,194.62</u>	<u>\$111,441.92</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 23.

EXECUTIVE DEPARTMENT.

Description.	1911	1912
Governor	\$5,000.00	\$5,000.00
Lieutenant governor	1,000.00	1,000.00
Private and military secretary.....	2,800.00	2,800.00
Clerks, stenographers and messenger....	3,900.00	3,900.00
Postage, printing and telegrams.....	848.31	826.86
Governor's contingent fund	2,500.00	757.60
Total	<u>\$16,048.31</u>	<u>\$14,284.46</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 24.

SUPREME COURT.

Description.	1911	1912
Judges	\$42,333.32	\$42,750.00
Reporters	4,000.00	4,000.00
Clerks, stenographers and messengers....	15,247.84	17,115.85
Postage	182.32	334.10
Printing and telegrams	464.89	495.92
Total	<u>\$62,228.37</u>	<u>\$64,695.87</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 25.

CIRCUIT COURTS.

Description.	1911	1912
Judges	\$118,990.76	\$121,036.06
Reports	60,000.00	57,560.55
Totals	<u>\$178,990.76</u>	<u>\$178,596.61</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 26.

ATTORNEY-GENERAL'S DEPARTMENT.

Description.	1911	1912
Attorney-General's salary and expenses..	\$5,000.00	\$5,000.00
Deputy General's salary and expenses...	3,600.00	3,600.00
First Assistant General's salary and Ex- penses	3,000.00	1,836.20
Second Assistant General's salary and ex- penses	939.88	2,475.86
Third Assistant General's salary and ex- penses	2,000.00	2,000.00
Clerks	3,000.00	3,000.00
Expenses, printing, postage, etc.....	7,653.81	4,122.39
Total	<u>\$25,193.69</u>	<u>\$22,034.45</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 27.

REVISOR OF STATUTES.

Revisor	\$5,000.00	\$5,000.00
Assistant Revisor	2,500.00	2,708.00
Clerks	2,090.40	1,715.00
Postage and telephones.....	4.95	258.41
Total	<u>\$9,595.35</u>	<u>\$9,681.41</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 28.

STATE DEPARTMENT.

Description.	1911	1912
Secretary of State	\$5,000.00	\$5,000.00
Assistant Secretary of State	2,500.00	2,486.59
Clerks and messengers	28,346.93	30,063.08
Postage	3,048.00	7,720.44
Printing	4,048.50	5,326.53
Express, telegrams and telephone.....	689.05	532.78
Publishing delinquent corporations.....	296.40	279.05
Automobile numbers	2,559.37	12,363.15
Miscellaneous expenses	120.00	52.48
Total	<u>\$46,608.25</u>	<u>\$63,824.10</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 29.

TREASURY DEPARTMENT.

Description.	1911	1912
State Treasurer	\$5,000.00	\$5,000.00
Assistant State Treasurer	2,500.00	2,500.00
Clerks and watchman	9,944.00	9,882.00
State Treasurer's bond	750.00	750.00
Postage	1,027.99	985.58
Printing, telegrams, etc.	593.42	811.01
Total	\$19,815.41	\$19,928.59

(Totals to Schedule No. 2.)

SCHEDULE No. 30.

STATE TREASURY AGENT.

Description.	1911	1912
Treasury Agent, salary and expenses....	\$2,432.83	\$2,434.69
Fees paid to agents	1,655.50	3,257.00
Postage, printing and telegrams, etc.....	142.49	492.84
Total	\$4,230.82	\$6,184.53

(Totals to Schedule No. 2.)

SCHEDULE No. 31.

TAX COMMISSION.

Description.	1911	1912
Salaries	\$47,016.43	\$87,020.70
Expenses and transportation.....	4,775.24	11,008.72
Printing	1,205.79	5,612.05
Postage, express, telephones, etc.....	590.39	8,868.25
Total	\$53,587.85	\$112,509.72

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 32.

COMMISSIONERS OF PUBLIC LANDS.

Description.	1911	1912
Chief Clerk, salary	\$1,600.00	\$1,600.00
Assistant Chief Clerk, salary	1,514.64	1,400.00
Clerks	460.00	637.00
Printing, postage and miscellaneous expenses	1,834.54	488.58
Total	<u>\$5,409.18</u>	<u>\$4,125.58</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 33.

SUPERINTENDENT OF PUBLIC PROPERTY.

Description.	1911	1912
Superintendent	\$2,004.79	\$2,494.15
Assistant Superintendent	1,500.00	1,500.00
Clerk	1,600.01	1,600.00
Labor	60,801.72	68,500.55
Extra pay roll	3,418.25	2,498.50
Madison post office.....	4,977.96	8,952.72
Printing, telegrams, express and sundries	856.71	5,431.71
Stationery	11,746.14	5,029.85
Expense under chap. 7, laws 1911.....	64.80	.....
Expense under chap. 175, laws 1911.....	88.08	.....
Expense under sec. 293 W. S.....	43,789.30	44,733.70
Fuel for capitol	15,677.04	18,531.82
Insurance	2,731.32	.....
Total	<u>\$149,256.12</u>	<u>\$159,273.00</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE NO. 34.

CIVIL SERVICE COMMISSION.

Description.	1911	1912
Commissioners' salaries and expenses...	\$4,116.06	\$3,536.93
Secretary, salary and expenses.....	2,841.82	2,858.75
Clerks and readers	7,813.49	7,869.80
Printing, postage and sundries.....	1,484.93	1,170.13
Total	\$16,256.30	\$15,435.61

(Totals to Schedule No. 2.)

SCHEDULE NO. 35.

BANKING DEPARTMENT.

Description.	1911	1912
Commissioner of Banking, salary and expenses	\$4,363.74	\$4,471.74
Deputy Commissioner of Banking, salary and expenses	3,129.53	3,897.69
Examiners and clerks.....	13,113.92	27,404.14
Expenses, printing, postage, etc.....	2,575.70	3,559.96
Total	\$23,182.89	\$39,333.53

(Totals to Schedule No. 2.)

SCHEDULE NO. 36.

BUREAU OF LABOR STATISTICS.

Description.	1911	1912
Labor Commissioner, salary and expenses	\$3,668.59	\$897.39
Deputy Commissioners, salary and expenses	1,611.59	304.37
Clerks	8,495.08	1,097.00
Factory Inspectors, salary and expenses	22,028.70	3,480.23
Free Employment Bureau	4,967.83	829.15
Office rent	720.00	180.00
Postage, printing, etc.	1,615.82	2,558.31
Total	43,107.61	\$9,346.45

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 37.

INDUSTRIAL COMMISSION.

Description.	1911	1912
Salaries	\$975.14	\$50,984.51
Expenses and transportation.....	.....	7,628.56
Printing, postage, express, telephone, etc.	219.17	23,693.36
Indemnity to injured employers.....	.....	200.05
Total	\$1,194.31	\$82,506.48

(Totals to Schedule No. 2.)

SCHEDULE No. 38.

RAILROAD COMMISSION.

Description.	1911	1912
Salaries	\$91,104.25	\$115,145.37
Expenses and transportation.....	17,680.69	18,407.85
Express, postage, telegrams, etc.....	1,308.00	966.21
Printing	8,717.91	8,507.27
Total	\$118,810.95	\$143,026.70

(Totals to Schedule No. 2.)

SCHEDULE No. 39.

INSURANCE DEPARTMENT.

Description.	1911	1912
Insurance Commissioner, salary and ex- penses	\$5,220.10	\$5,534.07
Deputy Insurance Commissioner, salary and expenses	1,800.00	2,493.33
Clerks	12,646.67	17,398.98
Postage, printing, express, etc.....	10,606.93	12,365.37
Apportionment, fire dept. dues.....	.....	127,027.18
Examinations. chap. 648. laws 1911.....	.....	6,352.64
Total	\$30,273.70	\$171,171.57

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 40.

GRAIN AND WAREHOUSE COMMISSION.

Description.	1911	1912
Salaries	\$3,600.00	\$300.00
<i>(Totals to Schedule No. 2.)</i>		

SCHEDULE No. 41.

STATE BOARD OF HEALTH AND VITAL STATISTICS.

Description.	1911	1912
Secretary, salary and expenses	\$3,616.28	\$3,647.51
Clerks	7,587.07	7,093.78
Printing, postage and miscellaneous ex- penses	5,271.07	7,507.53
Total	<u>\$16,474.42</u>	<u>\$18,248.82</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 42.

DAIRY AND FOOD COMMISSION.

Description.	1911	1912
Commissioner, salary and expenses....	\$2,620.28	\$2,677.10
Assistant Commissioner, salary and ex- penses	2,501.19	2,300.69
Second Assistant, salary and expenses..	2,089.72	2,292.18
Chemist	1,808.74	1,867.18
Assistant Chemist	4,630.57	3,099.13
Inspector and clerks.....	25,653.22	33,407.24
Legal services	157.05	.....
Laboratory supplies, postage, etc.....	3,684.37	3,005.80
Insurance	7.56	.....
Total	<u>\$43,152.70</u>	<u>\$48,649.32</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 43.

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Description.	1911.	1912.
State Veterinarian, salary and expenses	\$3,394.52	\$3,039.19
Assistant Veterinarian, salary and expenses	3,119.02	1,382.04
Special Assistant Veterinarian.....	7,571.31	2,379.94
Services and incidentals.....	7,322.11	5,129.30
Slaughtered animals	184,095.19	43,244.42
Totals	<u>\$205,502.15</u>	<u>\$55,174.89</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 44.

STATE BOARD OF AGRICULTURE.

Description.	1911	1912
Treasurer State Board of Agriculture.... State Aid.	\$10,000.00	\$15,000.00
Treasurer State Board of Agriculture.... chap. 392, laws 1909	49,510.35	4,388.37
Printing, postage, etc.	4,076.06	4,181.72
Insurance	2,425.63	.....
Total	<u>\$66,012.09</u>	<u>\$23,570.09</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 45.

FISH AND GAME DEPARTMENT.

Description.	1911	1912
Postage	\$548.44	\$778.39
Printing	2,932.27	6,346.46
Express, telegraph, telephone and expenses	515.68	798.91
Salaries and expenses of warden and deputies .....	.....	111,237.49
Total	<u>\$3,996.39</u>	<u>\$119,161.24</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 46.

STATE BOARD OF FORESTRY.

Description.	1911	1912
State Forester, salaries and expenses....	\$2,702.58	\$4,100.49
Assistant Forester, salaries and expenses	2,414.99	2,579.77
Clerk	800.00	1,252.97
Printing, telegrams and express.....	2,522.67	665.00
Services and expenses.....	2,583.10	25,682.76
Total	\$11,023.34	\$34,280.99

(Totals to Schedule No. 2.)

SCHEDULE No. 47.

GEOLOGICAL & NATURAL HISTORY SURVEY.

Description.	1911	1912
Pay Roll	\$19,032.28	\$15,001.27
Expenses and transportation.....	10,214.40	7,460.11
Printing, postage express, etc.....	1,751.75	2,775.97
Total	\$30,998.43	\$25,237.35

(Totals to Schedule No. 2.)

SCHEDULE No. 48.

BOARD OF IMMIGRATION.

Description.	1911	1912
Secretary, salary and expenses.....	\$2,543.01	\$2,389.96
Stenographer	900.00	900.00
Printing, postage and sundries.....	4,588.47	3,701.54
Total	\$8,031.48	\$6,991.50

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 49.

STATE BOARD OF CONTROL.

Description.	1911	1912
Members, salaries and expenses.....	\$15,646.38	\$17,120.98
Secretary	2,582.63	2,509.00
Clerks	5,909.81	6,618.08
Parole and field officers.....	14,813.09	13,694.06
Expert accountants.....	.....	774.67
Printing, postage and miscellaneous ex- penses	4,888.27	4,581.90
Total	\$43,840.18	\$45,298.69

(Totals to Schedule No. 2.)

SCHEDULE No. 50.

CARE OF CHRONIC INSANE IN COUNTY ASYLUMS.

County.	1911	1912
Brown	\$11,470.76	\$11,813.75
Chippewa	18,513.57	18,815.34
Columbia	9,006.18	8,546.44
Dane	10,749.72	11,893.53
Dodge	8,472.23	12,029.18
Douglas	12,092.42	17,528.61
Dunn	15,178.57	14,249.62
Eau Claire	18,271.70	22,084.55
Fond du Lac	15,637.65	15,429.86
Grant	9,964.34	10,191.40
Green	10,055.42	10,628.11
Iowa	14,348.01	14,114.51
Jefferson	10,424.03	13,140.34
La Crosse	11,285.44	11,119.26
Manitowoc	19,704.96	21,749.80
Marathon	25,063.46	23,307.66
Marinette	20,034.51	22,156.90
Milwaukee	17,838.43	21,773.23
Monroe	5,663.76	5,816.43
Outagamie	14,821.14	14,022.54
Racine	17,887.55	17,747.33
Richland	16,658.69	16,361.06
Rock	11,953.35	10,863.91
St. Croix	18,465.31	16,942.77
Sauk	9,443.24	8,966.26

General Fund Disbursements.

	1911	1912
Sheboygan	16,867.18	17,856.89
Trempealeau	14,312.66*	14,625.52
Vernon	13,664.29	13,589.60
Walworth	9,493.84	10,345.01
Washington	15,791.36	13,480.21
Waukesha	13,337.56	18,648.55
Waupaca	13,036.37	16,799.49
Winnebago	17,635.44	18,795.27
Total	<u>\$470,143.14</u>	<u>\$495,432.93</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 51.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

Description.	1911	1912
State Superintendent, salary and expenses	\$5,521.68	\$5,630.24
Assistant State Superintendent, salary and expenses.....	2,598.65	2,597.35
Inspector of Schools	13,715.43	16,219.21
Clerks	7,478.93	6,924.61
State insurance fund	2.43	.....
Books and magazines	3,561.16	2,596.91
Postage, printing, etc.	7,195.41	9,350.97
Total	<u>\$40,073.69</u>	<u>\$43,319.29</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 52.

STATE LAW LIBRARY.

Description.	1911	1912
Librarian, salary and expenses.....	\$2,500.00	\$2,500.00
Clerks and janitor	3,630.00	3,785.43
Books	1,687.46	4,276.19
Printing, postage and expenses.....	766.84	386.20
Total	<u>\$8,584.30</u>	<u>\$10,947.82</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 53.

FREE LIBRARY COMMISSION.

Description.	1911	1912
Salaries	\$37,057.48	\$37,346.71
Books and subscription.....	2,609.49	4,751.11
Postage, express, printing and miscellaneous expenses.....	4,637.94	6,577.69
Insurance	40.67	.....
Total	<u>\$44,345.58</u>	<u>\$48,675.51</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 54.

ADJUTANT GENERAL DEPARTMENT.

Description.	1911	1912
Adjutant General.....	\$2,000.00	\$2,000.00
Assistant Adjutant General.....	1,800.00	1,800.00
Clerks	5,416.36	5,229.48
Printing, postage and expenses.....	1,667.22	1,912.89
Wisconsin National Guard.....	105,200.37	109,517.57
Naval Militia .....	.....	3,367.57
Light Horse Squadron Armory.....	2,000.00	2,000.00
Total	<u>\$118,083.95</u>	<u>\$125,827.51</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 55.

QUARTERMASTER-GENERAL DEPARTMENT.

Description.	1911	1912
Quartermaster General, salary.....	\$1,000.00	\$1,000.00
Assistant Quartermaster General, salary..	1,800.00	1,800.00
Clerks	3,470.00	3,930.00
Transportation and freight.....	3,071.29	2,120.24
Printing, postage, expenses, etc.	14,237.03	13,377.04
Armories patrol.....	12,225.00	12,550.00
Insurance	965.52	.....
Total	<u>\$36,768.84</u>	<u>\$34,777.18</u>

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 56.

SUNDRY ASSOCIATIONS, SOCIETIES, ETC.

Name.	1911	1912
Wisconsin Archæological Society.....	\$42.37	\$336.99
Wisconsin Dairymen's Association.....	4,483.76	3,373.00
Wisconsin Cheese Makers' and Dairymen's Association	1,000.00	1,000.00
Wisconsin Cheese Makers' Association...	600.00	398.47
Wisconsin State Poultry Association....	246.80	151.52
Wisconsin Cranberry Growers' Association	250.00	250.00
Wisconsin Butter Makers' Association....	600.00	600.00
Wisconsin Feather Stock Association....	315.20	.....
Eastern Wisconsin Poultry and Pet Stock Association	65.21	61.82
Western Wisconsin Poultry Association..	47.68	61.38
Wisconsin State Firemen's Association...	400.50	408.50
Badger Firemen's Association.....	82.00	87.50
Memorial Hall.....	1,360.26	1,149.65
Wisconsin Horticultural Society.....	8,061.61	9,330.31
Academy of Sciences, Arts and Letters....	807.22	1,934.32
Agricultural Experiment Association....	2,797.42	3,669.45
Wisconsin History Commission.....	957.44	1,989.88
Historical Society, (Schedule No. 59)....	36,748.66	45,034.06
Live Stock Breeders' Association.....	.....	1,856.65
International Dairy Association.....	.....	2,150.96
Southeastern Poultry Association.....	.....	40.41
Southwestern Poultry Association.....	.....	69.83
Beaver Dam Poultry Association.....	.....	90.33
Wisconsin Poultry Association (Madison)	.....	132.96
Southern Wisconsin Poultry Association..	.....	97.17
Beloit Poultry and Pet Stock Association..	.....	86.64
Ft. Atkinson Poultry Association.....	.....	33.87
Waukesha Poultry and Pet Stock Associa- tion .....	.....	81.87
Oconomowoc Poultry and Pet Stock Associa- tion .....	.....	91.99
Fond du Lac Poultry and Pet Stock Associa- tion .....	.....	52.76
Mineral Point Poultry Association.....	.....	43.74
Northern Wisconsin Poultry Association..	.....	24.76
Stoughton Poultry Association.....	.....	54.27
Milton Poultry Association.....	.....	24.68
Totals	\$58,866.13	\$75,269.70

(Totals to Schedule No. 2.)

General Fund Disbursements.

SCHEDULE No. 57.

MISCELLANEOUS GENERAL FUND DISBURSEMENTS.

Description.	1911	1912
Aid to rural schools	\$375.00	\$375.00
Securing tax statements	263.95	12.16
Commissioners for the promotion of uniformity of legislation in the United States	205.05	260.75
Andersonville Monument Commission....	89.24	486.19
Vicksburg National Military Park Commission	20,521.04	5,028.44
Weights and measures.....	239.00	25.00
Claims against U. S. government.....	3,346.58	3,320.51
Superintendent of county asylums.....	270.56	.....
Public documents	1,585.62	.....
Seed inspection	284.63	459.18
Review of assessments	875.82	112.07
Board of normal regents.....	1,028.13	197.91
Wisconsin Teachers' Association.....	630.43	791.66
Examination of teachers.....	971.21	369.30
University of Wisconsin.....	3,882.74	2,030.07
U. of W. Agricultural Experiment Station	6,497.28	7,666.87
Attorney-General expenses, removal of sheriff	134.00	.....
Treasury department, extra clerk hire, chap. 162, laws 1911.....	633.39	.....
Land department, patent fee refund.....	1.50	.....
C. G. Pierce, travelling expenses, chap. 344, laws 1911.....	28.38	.....
Agricultural institute, express.....	426.60	.....
Marine National Bank, payment of cancelled draft .....	.40	.....
Reassessments .....	.....	4,085.61
Perry's Victory Centennial .....	.....	2,411.59
Board of Industrial Education.....	.....	717.89
Care of crippled and dependent children..	.....	242.25
Black River Falls Relief Commission....	.....	237.50
State Conservation Commission.....	.....	7.54
Farmers' Institutes .....	.....	436.16
Conference of governors.....	.....	500.00
Live Stock Sanitary Board—extra help..	.....	270.00
Fish and game department.....	.....	954.32
Capitol heating plant—extra labor.....	.....	180.00
Fire insurance investigating committee—stenographic services.....	.....	131.50
Wisconsin Tuberculosis Commission.....	.....	105.00
Senate—Chief Clerk's department.....	.....	16.00
State militia—injuries .....	.....	1,500.00
University of Wisconsin—inquiry.....	.....	250.00
State Park Board—legal services.....	.....	267.75
Attorney General—legal services.....	.....	8,940.39
Civil Service Commission—legal services..	.....	1,075.48
Railroad Commission—legal services.....	.....	5,375.00

General Fund Disbursements.

	1911	1912
Tax Commission—legal services.....	.....	2,828.82
Sundry legal services.....	.....	1,273.32
Secretary of State—legal services.....	.....	125.00
Totals	<u>\$42,290.55</u>	<u>\$53,066.23</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 58.

INTEREST ON CERTIFICATES OF INDEBTEDNESS, TRANSFERS
AND REFUNDS.

Description.	1911	1912
Interest on Certificates of Indebtedness:		
To school fund income.....	\$109,459.00	\$109,459.00
To University fund income.....	7,770.00	7,770.00
To Normal School fund income.....	36,099.00	36,099.00
To Agricultural college fund income....	4,242.00	4,242.00
Total Interest on Certificates.....	<u>\$157,570.00</u>	<u>\$157,570.00</u>
Transfers:		
To school fund income.....	\$196,889.66	\$197,042.37
To University fund income.....	570,135.25	598,869.04
To Grain & Warehouse.....	.....	5,742.47
To Forestry investment.....	.....	48,172.97
To Drainage fund.....	.....	50,000.00
To Normal School fund income.....	180,800.00	397,501.22
Total Transfers	<u>\$947,824.91</u>	<u>\$1,297,323.06</u>
Total Interest and Transfers.....	<u>\$1,105,394.91</u>	<u>\$1,454,898.06</u>
Refunds:		
J. W. Stone chap. 513, laws 1911.....	\$395.20	.....
Rusk county suit tax refund.....	55.00	.....
R. L. Merrill, chap. 114, laws 1911....	82.50	.....
Stockbridge & Sherwood Telephone Com- pany, chapter 111, laws 1911.....	24.62	.....
Norwich Union Fire Insurance Company, chapter 336, laws 1911.....	225.56	.....
Connecticut Fire Insurance Company, chapter 336, laws 1911.....	94.92	.....
To Isaac Stephenson—return of donation	.....	\$25,000.00
Fire Marshal tax.....	.....	247.26
To town of De Forest.....	.....	20.00
Game Warden refund.....	.....	50.00
On account of land sales.....	.....	4,216.66
Cancellation of checks (Error of insur- ance department) .....	.....	20,498.76

General Fund Disbursements.

	1911	1912
Refund of patent fee (secretary of state) .....	.....	3.50
Refund of certificate fee (secretary of state) .....	.....	13.15
Total Refunds	<u>\$877.80</u>	<u>\$50,049.33</u>
Total Transfers and Refunds.....	<u>\$948,702.71</u>	<u>\$1,347,377.39</u>
Total Interest, Transfers and Re-funds	<u>\$1,106,272.71</u>	<u>\$1,504,947.39</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 59.

HISTORICAL SOCIETY.

Description.	1911	1912
Pay roll	\$22,742.42	\$24,510.47
Expenses and transportation.....	1,975.81	6,430.46
Printing, postage, express, etc.....	6,270.36	4,576.70
Books	5,760.07	5,792.53
New wing .....	.....	3,724.20
Total	<u>\$36,748.66</u>	<u>\$45,034.36</u>

(Totals to Schedule No. 56.)

School Fund.

SCHOOL FUND.

The School fund is composed of:

1. Proceeds of land granted by the United States for the support of schools.
2. All money accruing to the state by forfeiture or escheat.
3. All penalties for trespass on school lands.
4. All fines collected in the several counties for the breaches of penal laws.
5. All fines paid as an exemption from military duty.
6. Five per cent of net proceeds of sale of United States public lands.
7. The number of acres of unsold land is 12,205.10.

SCHEDULE No. 60.

SCHOOL FUND.

	1911		1912	
	Items.	Totals.	Items.	Totals.
RECEIPTS				
<i>Fund Accretions:</i>				
Fines.....	\$56,947 93	.....	\$52,769 00	.....
Land sales.....	23,971 50	.....	10,478 00	.....
Five per cent of U. S. Gov. land sales.....	91 52	.....	166 50	.....
Escheated Estates—				
George Kuebler.....	231 20	.....	
Clara Barlo.....	2,006 00	.....	
John Fund.....	72 00	.....	
M. Maywood.....	154 10	.....	
Fines for trespass on school lands.....	6 88	\$83,481 13	25 00	\$63,438 50
<i>Return of Investments:</i>				
Land contracts—payment of..	\$1,597 68	.....	\$2,602 35	.....
Loans repaid.....	221,644 45	.....	237,042 31	.....
Bonds repaid.....	55,300 00	\$278,542 13	101,400 00	\$341,044 66
Total receipts.....		\$362,023 26		\$404,483 16
DISBURSEMENTS				
<i>Investments:</i>				
School district loans.....		\$400,432 00		\$346,125 00
Bonds purchased.....				4,000 00
Escheated Estates—				
Andrew Loveman.....				937 76
Total disbursements.....		\$400,432 00		\$351,062 76

(Totals to Schedule A.)

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:

SCHEDULE No. 61.

SCHOOL FUND INCOME.

Description.	1911.		1912.	
	Items.	Totals.	Items.	Totals.
RECEIPTS.				
General property tax mill.....		\$1,720,226 00		\$1,858,989 00
Railroad commission, chap. 593-1911.....				43,086 30
Interest on land certificates.....	\$358 37		\$293 63	
Interest on school district loans.....	50,346 17		58,059 70	
Interest on special loans.....	9,725 24		9,650 09	
Interest on bonds.....	23,835 31		20,368 75	
Rent for escheated estates.....	475 86		0 00	
From sale of hay.....	13 50		20 00	
Interest on bank deposits.....	6,648 44	91,402 89	6,125 98	94,518 15
Interest on certificates of indebtedness.....		109,459 00		109,450 00
		\$1,921,087 89		\$2,106,052 45
<i>Transfers</i>				
From general fund—ch. 313, laws 1903.....		\$196,889 66		\$197,042 37
<i>Refunds</i>				
From school district No. 6, T. Bergen.....	50 00			
From school district No. 5, T. Greenville.....			80 49	
From school district No. 5, Rock Bridge.....	50 00			
From School district Calumet county.....			33 92	
Cancelled drafts—Milwaukee Nat. Bank.....	50 00	150 00		114 41
Total transfers and refunds....		\$197,039 66		\$197,156 78
Total receipts, transfers and refunds.....		\$2,118,127 55		\$2,303,209 23

School Fund Income.

SCHOOL FUND INCOME—Continued.

Description.	1911.		1912.	
	Items.	Totals.	Items.	Totals.
DISBURSEMENTS.				
Apportionment to counties.....	\$1,890,029 84	.....	\$2,089,513 29	.....
Heating and ventilating, ch. 154, laws 1900.....	226,800 00	.....	104,000 00	.....
Transportation of pupils, ch. 552, laws 1903.....	1,504 04	.....	1,605 52	.....
Teachers' Insurance and retire- ment Fund.....	.....	.....	65,716 50	.....
Escuated estate-insurance.....	4 75	\$2,118,328 63	.....	\$2,260,835 25
Refund excess interest.....	.....	19 34	.....	39 51
Total disbursements.....	.....	\$2,118,357 97	.....	\$2,260,874 76

(Totals to Schedule A.)

SCHOOL FUND INCOME.

Apportionment to Counties.

	1911	1912
Adams	\$7,477 37	\$8,016 80
Ashland	20,568 84	20,959 62
Barron	27,377 46	30,615 26
Bayfield	13,798 99	15,937 02
Brown	45,002 41	51,097 37
Buffalo	14,242 40	15,537 27
Burnett	8,366 62	9,232 21
Calumet	14,271 47	15,482 10
Chippewa	28,174 65	31,007 43
Clark	23,652 99	31,265 00
Columbia	23,541 88	25,483 15
Crawford	13,399 91	15,188 47
Dane	57,314 65	64,180 05
Dodge	37,025 88	40,062 56
Door	16,412 32	17,930 51
Douglas	29,255 30	32,107 48
Dunn	22,478 05	23,831 43
Eau Claire	27,321 75	29,939 59
Florence	2,992 41	3,362 78
Fond du Lac.....	42,569 13	41,046 27
Forest	5,073 77	6,297 00
Grant	29,407 56	32,429 44
Green	15,751 92	17,286 57
Green Lake	12,560 84	14,343 33
Iowa	17,547 38	19,054 67
Iron	6,544 52	7,482 89
Jackson	15,207 35	15,794 80

School Fund Income.

SCHOOL FUND INCOME—Continued.

Apportionment to Counties—Continued.

	1911	1912
Jefferson	27,534 99	31,544 05
Juneau	16,847 17	18,432 24
Kenosha	25,153 17	26,357 80
Kewaunee	15,039 58	16,366 29
La Crosse	33,485 85	37,929 59
Lafayette	16,146 90	17,222 18
Langlade	16,430 36	18,244 41
Lincoln	16,612 09	18,032 47
Manitowoc	38,145 30	42,062 21
Marathon	51,481 97	58,234 52
Marinette	31,923 06	34,575 83
Marquette	9,306 74	10,485 14
Milwaukee	327,781 04	369,837 18
Monroe	22,740 13	24,640 71
Oconto	23,845 59	27,506 13
Oneida	9,151 70	10,246 40
Outagamie	41,573 82	47,043 71
Ozaukee	14,639 79	16,119 47
Pepin	6,823 16	7,265 57
Pierce	18,317 88	19,760 29
Polk	19,255 58	21,906 72
Portage	29,028 85	31,755 99
Price	12,003 55	13,796 01
Racine	41,002 00	46,260 31
Richland	14,782 74	16,809 02
Rock	40,328 42	45,197 84
Rusk	9,602 35	11,397 41
St. Croix	22,468 86	24,662 14
Sauk	24,489 26	27,401 48
Sawyer	4,923 54	5,755 03
Shawano	29,056 66	30,422 54
Sheboygan	45,050 84	49,834 06
Taylor	12,988 91	14,321 84
Trempealeau	20,602 77	21,710 84
Vernon	24,263 93	26,094 87
Vilas	3,770 18	4,145 25
Walworth	19,408 25	21,565 98
Washburn	8,044 39	9,065 86
Washington	19,352 49	21,134 00
Waukesha	26,605 54	29,005 91
Waupaca	27,098 83	28,836 94
Waushara	15,764 04	16,833 15
Winnebago	48,184 27	53,519 72
Wood	28,635 03	31,273 06
Total	\$1,890,029 84	\$2,089,513 23

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 160.63.

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

SCHEDULE No. 62.

UNIVERSITY FUND.

RECEIPTS.

Description	1911	1912
<i>Fund Accretions:</i>		
From land sales.....	.....	\$150.00
<i>Return of Investments:</i>		
Payments on land contracts.....	160.00	.....
Payments on loans.....	14,457.76	12,444.43
Payments on bonds.....	2,000.00	3,000.00
Total	<u>\$16,617.76</u>	<u>\$15,594.43</u>

DISBURSEMENTS.

<i>Investments:</i>		
Special loans	\$16,500.00	\$4,000.00
Bonds purchased .....	.....	6,000.00
Totals	<u>\$16,500.00</u>	<u>\$10,000.00</u>

(Totals to Schedule A.)

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:

SCHEDULE No. 63.

UNIVERSITY FUND INCOME

Description.	1911.		1912.	
	Items.	Totals.	Items.	Totals.
RECEIPTS.				
General property tax $\frac{3}{4}$ mill.....		\$783,765 00		\$1,103,029 00
From L. J. Pickarts, U. of W. bursar		479,725 09		548,538 98
From U. S. Government.....		75,000 00		80,000 00
From interest on land contracts.....	\$42 16		270 03	
From interest on loans.....	4,007 07		3,727 34	
From interest on bonds.....	330 00		440 08	
From interest on state deposits.....	6,453 60		5,951 99	
From interest on certificates of indebtedness.....	7,770 00		7,770 00	
From counties—demonstration station.....	0 00		500 00	
From state insurance.....	2,528 12	21,130 95	676 79	19,136 23
Total.....		\$1,359,621 04		\$1,750,704 21
<i>Transfers.</i>				
From general fund for building appropriation	\$166,848 00		\$217,107 86	
For women's dormitory.....	0 00		13,368 88	
For books and apparatus.....	47,287 25		9,065 96	
For Washburn Observatory.....	3,000 00		3,000 00	
For Branch Agric. Exp station.....	2,000 00		0 00	
For traveling school of agriculture.....	30,000 00		40,000 00	
For agricultural institute.....	20,000 00		19,500 00	
For university extension.....	75,000 00		100,000 00	
For land purchased.....	0 00		45,826 34	
For current expenses.....	100,000 00		0 00	
For demonstration station.....	0 00		1,000 00	
Temporary Loan.....	126,000 00		150,000 00	
(See schedule 58).....	\$570,125 25		\$598,869 04	
From Agric. college fund income.....	13,251 46		12,717 94	
Total Transfers.....	\$583,386 71		\$611,586 98	

University Fund Income.

UNIVERSITY FUND INCOME—Continued.

Description.	1911.		1912.	
	Items.	Totals.	Items.	Totals.
<i>Refunds.</i>				
Cancelled drafts.....	117 04		106 23	
Total Transfers and Re- funds.....		\$583,503 75		\$611,693 21
Total Receipts, Transfers and refunds.....		\$1,943,124 79		\$2,362,397 42
Loan from First National Bank, Milwaukee.....				100,000 00
Total receipts—all sources		\$1,943,124 79		\$2,462,397 42
DISBURSEMENTS.				
University warrants.....		\$1,899,369 93		\$2,077,127 56
To general fund—Temporary loan.....	\$126,000 00		\$150,000 00	
Repayment of loan from First National Bank, of Milwaukee			\$100,000 00	
Total Disbursements.....		\$2,025,369 93		\$2,327,127 56

(Totals to Schedule A.)

SCHEDULE No. 64.

UNIVERSITY TRUST FUND.

RECEIPTS

Description.	1911	1912
<i>Fund Accretions:</i>		
From Carl Shurz Memorial Association	\$30,735.47	.....
Transfer from University Trust Fund Income.....	4,526.67	\$4,566.70
Total fund accretions.....	\$35,262.14	\$4,566.70
<i>Return of Investments:</i>		
Payment of loans.....	19,037.60	6,764.79
Total receipts.....	\$54,299.74	\$11,331.49

DISBURSEMENTS

<i>Investments:</i>		
Loans.....	\$53,985.00	\$9,231.10
Transfer to University Trust Fund In- come Fund.....	3,262.50	3,050.00
Total.....	\$57,247.50	\$12,281.10

(Totals to Schedule A.)

Agricultural College Fund.

SCHEDULE No. 65.

UNIVERSITY TRUST FUND INCOME.

Description	RECEIPTS	
	1911	1912
Interest on loans and securities.....	\$4,688.63	\$6,442.00
Transfer from University Trust Fund...	3,262.50	3,050.00
Total	\$7,951.13	\$9,492.00

Description	DISBURSEMENTS	
	1911	1912
Scholarships, expenses, etc.	\$3,341.00	\$3,171.71
Transfer to University Trust Fund.....	4,526.67	4,566.70
Total	\$7,867.67	\$7,738.41

(Totals to Schedule A.)

AGRICULTURAL COLLEGE FUND.

The proceeds of sales of 240,000 acres of lands 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 agriculture and mechanical arts, form the Agricultural College Fund. The number of acres of unsold land is 40.

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

SCHEDULE No. 66.

AGRICULTURAL COLLEGE FUND

Description.	1911.		1912.	
	Items.	Total.	Items.	Total.
RECEIPTS.				
<i>Fund Accretions:</i>				
From land sales and contracts.....		\$484 00		\$1,330 00
<i>Return of investments:</i>				
From loans.....	\$24,974 27		\$19,574 28	
From bonds.....	1,100 00	\$26,074 27	1,100 00	\$20,674 28
Total receipts		\$26,558 27		\$22,054 28
DISBURSEMENTS.				
<i>Investments:</i>				
Special loans.....		\$26,500 00		\$22,000 00

(Totals to Schedule A.)

Normal School Fund.

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:

SCHEDULE No. 67.

AGRICULTURAL COLLEGE FUND INCOME

RECEIPTS		
Description	1911	1912
Interest on land contracts	\$385.88	\$303.24
Interest on loans	\$8,301.66	\$7,925.55
Interest on bonds	182.00	143.50
Interest on state deposits.....	139.92	118.34
Interest on certificates of Indebtedness:.	4,242.00	4,242.00
Total receipts	\$13,251.46	\$12,732.63
DISBURSEMENTS		
Transfer to University Fund Income....	\$13,251.46	\$12,732.63
<i>(Totals to Schedule A.)</i>		

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of Normal land is 120. The cash receipts and disbursements for the last two fiscal years have been as follows:

SCHEDULE No. 68.

NORMAL SCHOOL FUND

RECEIPTS		
Description	1911	1912
<i>Return of Investments:</i>		
Payment on land certificates.....	\$90.00	\$61.00
Payment on land sales	200.00	90.00
Payment on loans	120,779.88	130,229.90
Payment on bonds	15,350.00	34,350.00
Totals	\$136,419.88	\$164,730.90
DISBURSEMENTS		
<i>Investments:</i>		
Loans	\$130,900.00	\$146,000.00
Bonds purchased	4,000.00	14,000.00
Totals	\$134,900.00	\$160,000.00

(Totals to Schedule A.)

Normal School Fund Income.

SCHEDULE No. 69.

NORMAL SCHOOL FUND INCOME.

RECEIPTS.

Description	1911	1912
From state tax.....	\$340,000.00	\$300,000.00
From interest on land certificates.....	61.04	70.55
From interest on loans.....	40,637.98	40,353.03
From interest on bonds.....	10,865.75	10,443.35
From interest on state deposits.....	3,531.09	4,069.47
From interest on certificates of indebted- ness	36,099.00	36,099.00
From Wm. Little, Sec.....	301.02	416.64
From normal schools.....	57,109.87	61,973.18
	<hr/>	<hr/>
Transfer from general fund.....	\$448,605.75	\$453,425.22
Refund	180,800.00	97,501.22
	3.86	.13
	<hr/>	<hr/>
Totals	\$669,409.61	\$550,926.57
	<hr/> <hr/>	<hr/> <hr/>

DISBURSEMENTS.

State insurance	\$3,591.54	.....
Normal schools and institutes.....	578,913.89	\$682,295.63
Excess interest refund.....	3.24	.....
	<hr/>	<hr/>
Totals	\$582,508.67	\$682,295.63
	<hr/> <hr/>	<hr/> <hr/>

(Totals to Schedule A.)

Miscellaneous Funds.

SCHEDULE No. 70.

FORESTRY RESERVE FUND.

RECEIPTS.

Description	1911	1912
Sale of land, trespass, etc.....	\$119,262.34	\$62,429.18

DISBURSEMENTS.

Purchase of land, salaries, expense, etc.	\$103,703.43	\$69,726.29
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(Totals to Schedule A.)

SCHEDULE No. 71.

FORESTRY INVESTMENT FUND.

RECEIPTS.

Description	1911	1912
Transfer from general fund.....	\$48,172.96

DISBURSEMENTS.

Land purchase	48,172.96
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(Totals to Schedule A.)

SCHEDULE No. 72.

HUNTING LICENSE FUND.

RECEIPTS.

Description	1911	1912
Licenses, confiscations, etc.....	\$143,805.54	\$177.10

DISBURSEMENTS.

Salaries and general expenses.....	\$109,488.51	\$1,173.93
Transfer to general fund.....	123,255.62

Total disbursements and transfers	\$109,488.51	\$124,429.55
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(Totals to Schedule A.)

Miscellaneous Funds.

SCHEDULE No. 73.

FIRE MARSHAL FUND.

RECEIPTS.

Description	1911	1912
Taxes from insurance companies.....	\$29,415.07	\$29,460.97
	=====	=====

DISBURSEMENTS.

Salaries, postage, printing, etc.....	\$27,746.43	\$30,410.18
	=====	=====

(Totals to Schedule A.)

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:

SCHEDULE No. 74.

ALLOTMENT FUND.

RECEIPTS.

Description.	1911.	1912.
None

DISBURSEMENTS.

Description	1911	1912
Transfer to general fund.....	\$956.54	.....
	=====	=====

(Totals to Schedule A.)

Miscellaneous Funds.

DRAINAGE FUND.

This fund consists of one-half the proceeds of sales of all swamp and overflowed lands received by the state from the United States and 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:

SCHEDULE No. 75.

DRAINAGE FUND.

RECEIPTS.

Description	1911	1912
Land certificates	\$19.88	\$23.31
Transfer from general fund.....	.....	50,000.00
	<hr/>	<hr/>
Totals	\$19.88	\$50,023.31
	<hr/> <hr/>	<hr/> <hr/>

DISBURSEMENTS.

Protection of Portage levee.....	.....	\$38,685.35
	<hr/>	<hr/>

(Totals to Schedule A.)

Miscellaneous 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:

SCHEDULE No. 76.
DELINQUENT TAX FUND.

RECEIPTS.		
Description	1911	1912
Taxes on state lands.....	\$170.52	\$62.67
	=====	=====
DISBURSEMENTS.		
Adams county	\$59.79	\$9.97
Bayfield county	7.91	.....
Chippewa county	25.14	.....
Columbia county	10.97	.....
Douglas county	18.62	.....
Oconto county	29.42	148.59
Portage county .....	.....	11.96
St. Croix county.....	8.76	.....
Waukesha county	3.70	.....
	=====	=====
	\$164.31	\$170.52

(Totals to Schedule A.)

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.

SCHEDULE No. 77.
DEPOSIT FUND.

RECEIPTS.		
Description	1911	1912
None.		
DISBURSEMENTS.		
Transfer to general fund.....	\$10,313.83	.....
	=====	=====

(Totals to Schedule A.)

Miscellaneous Funds.

SCHEDULE No. 78.

CALUMET AND MANITOWOC COUNTIES INDEMNITY
FUND.

(Chap. 352, Laws 1883.)

RECEIPTS.

None.	Description	1911	1912
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DISBURSEMENTS.

Transfer to general fund.....	\$284.45
	=====	=====

(Totals to Schedule A.)

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.

SCHEDULE No. 79.

WISCONSIN RAILROAD FARM MORTGAGE LAND CO. FUND.

RECEIPTS.

None.	Description	1911	1912
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DISBURSEMENTS.

Transfer to General Fund.....	\$4,415.67
	=====	=====

(Totals to Schedule A.)

Miscellaneous Funds.

REDEMPTION FUND.

This fund consists of moneys received for the redemption of school, university and agricultural college lands, sold for the nonpayment of interest and taxes, and that have been redeemed as provided by section 228, Wisconsin statutes.

SCHEDULE No. 80.

REDEMPTION FUND.

RECEIPTS.

None.	Description	1911	1912
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DISBURSEMENTS.

Transfer to General Fund.....	\$151.92
	=====	=====

(Totals to Schedule A.)

SCHEDULE No. 81.

STATE INSURANCE FUND.

(Chap. 68, Laws 1903.)

RECEIPTS.

Description	1911	1912
Premiums	\$26,679.00	.....
	=====	=====

DISBURSEMENTS.

State fire losses	\$2,628.12	\$1,219.71
	=====	=====

(Totals to Schedule A.)

Miscellaneous Funds.

SCHEDULE No. 82.

OIL INSPECTION FUND.

RECEIPTS.			
Description.	1911.	1912.	
Amount received for inspection.....	\$67,620.23	\$76,450.63	
DISBURSEMENTS.			
Salaries and expenses.....	\$46,493.58	\$51,459.06	
Transfer to general fund.....	21,126.65	24,991.57	
Total disbursements and transfer..	\$67,620.23	\$76,450.63	

(Totals to Schedule A.)

SCHEDULE No. 83.

BANK REDEMPTION FUND.

RECEIPTS.			
Description.	1911.	1912.	
None.			
DISBURSEMENTS.			
Transfer to general fund.....	\$5,015.00	.....

(Totals to Schedule A.)

SCHEDULE No. 84.

STATE AGRICULTURAL SOCIETY FUND.

RECEIPTS			
Description.	1911.	1912.	
State fair and appropriations.....	\$149,435.54	\$108,390.06	
DISBURSEMENTS			
Buildings, premiums, salaries, etc.....	\$143,471.70	\$121,055.07	

(Totals to Schedule A.)

Miscellaneous Funds.

SCHEDULE No. 85.

PORTAGE LEVEE FUND.

RECEIPTS

None	Description.	1911.	1912.
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DISBURSEMENTS

Protection of portage levee.....		371.58
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(Totals to Schedule A.)

SCHEDULE No. 86.

STATE HIGHWAY FUND.

RECEIPTS

	Description.	1911.	1912.
State tax	\$350,000.00

DISBURSEMENTS

Salaries and expenses		\$1,913.57
Payment to counties		48,051.83

Total		\$49,965.40
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(Totals to Schedule A.)

SCHEDULE No. 87.

TEACHERS INSURANCE AND RETIREMENT FUND.

RECEIPTS

	Description.	1911.	1912.
Transfer from School Fund Income.....	\$65,716.50

DISBURSEMENTS

Salaries and expenses		\$2,630.24
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(Totals to Schedule A.)

Miscellaneous Funds.

SCHEDULE No. 88.

WISCONSIN GRAIN AND WAREHOUSE COMMISSION
FUND.

RECEIPTS

Description.	1911.	1912.
Fees and charges, etc.....	\$42,333.37
DISBURSEMENTS		
Salaries and expenses	\$38,614.80
<i>(Totals to Schedule A.)</i>		

SCHEDULE No. 89.

Detail of

INVESTED (PRODUCTIVE) PORTION OF SCHOOL FUND

Description.	June 30, 1911.	June 30, 1912.
Certificates of indebtedness.....	\$1,563,700.00	\$1,563,700.00
Total dues outstanding on certificates on sales	4,983.45	3,310.02
School district, individual and Racine city loans	1,668,733.42	1,804,454.27
Bonds of cities:		
Durand	18,400.00	17,400.00
Wauwatosa	9,000.00	8,000.00
Grand Rapids	51,000.00	50,000.00
Ashland	25,000.00	25,000.00
Chilton	7,600.00	.....
Columbus	25,000.00	.....
Elroy	7,000.00	7,000.00
Eau Claire	30,000.00	.....
Milwaukee (school)	10,000.00	.....
Superior	272,000.00	272,000.00
Boscobel	4,000.00	3,000.00
Tomahawk (city hall)	3,200.00	2,400.00
Oconomowoc	7,000.00	4,500.00
West Bend	4,000.00	2,000.00
Mondovi	13,200.00	12,400.00
Berlin	19,000.00	18,000.00
New Lisbon .....	.....	4,000.00
Bonds to villages:		
Westby	600.00	4,800.00
Highland	400.00	400.00
Westby	4,500.00	.....
Bonds to towns:		
Chilton	17,400.00	.....
Coon	9,000.00	9,000.00

Invested Funds.

SCHEDULE No. 89.

Detail of

INVESTED (PRODUCTIVE) PORTION OF SCHOOL FUND

Description.	June 30, 1911.	June 30, 1912.
Loans to counties:		
Chippewa	7,578.90	5,052.60
Trempealeau	24,000.00	24,000.00
Richland	10,666.69	9,333.36
Ashland	15,999.97	13,333.30
Grant	7,901.40	5,267.60
Rusk	9,500.00	9,000.00
Loans to cities:		
Menasha	2,000.00	1,000.00
Oconto	20,200.00	16,000.00
Mineral Point	22,000.00	20,000.00
Madison	50,000.00	45,000.00
Whitewater	2,550.00	2,400.00
Sturgeon Bay	15,000.00	15,000.00
Black River Falls	12,000.00	12,000.00
Loans to villages:		
Viola	9,000.00	8,000.00
Loyal	15,210.54	14,315.81
De Forest	10,000.00	10,000.00
Blanchardville	7,000.00	7,000.00
Highland	7,500.00	7,500.00
Loans to towns:		
Superior	14,400.00	12,600.00
Morse, B. S. D.	4,266.69	3,733.36
Arena	6,650.00	6,300.00
Total	<u>\$4,048,191.06</u>	<u>\$4,058,200.32</u>

(Totals to Schedule B.)

Invested Funds.

SCHEDULE No. 90.

Detail of

INVESTED (PRODUCTION) PORTION
OF UNIVERSITY FUND.

Description.	June 30, 1911	June 30, 1912
Certificates of indebtedness	\$111,000.00	111,000.00
Total dues outstanding on certificates of sales	801.00	801.00
School district loans.....	8,220.03	7,365.03
Bonds to cities:		
Greenwood	2,000.00	1,000.00
De Pere	4,000.00	2,000.00
New Lisbon	6,000.00	12,000.00
Loans to cities:		
Sturgeon Bay	4,800.00	4,200.00
New London	10,000.00	10,000.00
Rice Lake	2,500.00	2,000.00
Eau Claire, B of E	7,333.36	6,666.70
Whitewater	9,180.00	8,640.00
Jefferson, B of E.....	1,700.00	.....
Loans to villages:		
Thorp	1,000.00	875.00
Prairie Farm	783.75	522.50
Wonewoc	954.56	636.38
Benton	1,950.00	1,800.00
Argyle	10,000.00	9,000.00
Mt. Horeb	8,000.00	8,000.00
Shell Lake	2,375.00	2,250.00
Cambridge	3,700.00	3,400.00
Cashton	2,700.00	2,400.00
Loans to towns:		
Brule, B. S. D.	3,000.00	2,500.00
Grant, B. S. D.	160.00	.....
Springbrook	750.00	700.00
Laona	2,000.00	1,500.00
Lake, B. S. D.	1,000.00	800.00
Hiles, B. S. D.	3,600.00	3,000.00
Enterprise	1,000.00	.....
Sugar Camp, B. S. D.	1,080.00	1,020.00
Solon Springs, B. S. D.	900.00	800.00
West Marshland, B. S. D.	600.00	400.00
Oulu	1,800.00	1,600.00
Arena	2,800.00	2,600.00
Chetek	4,500.00	4,000.00
Knight, B. S. D.	2,000.00	1,800.00
Dewey, B. S. D.	8,000.00	7,466.66
Wyoming .....	.....	2,000.00
Piehl .....	.....	2,000.00
Total	<u>\$232,187.70</u>	<u>\$226,743.27</u>

(Totals to Schedule B.)

Invested Funds.

SCHEDULE No. 91.

Detail of

INVESTED (PRODUCTIVE) PORTION

of

UNIVERSITY TRUST FUNDS.

Description.	June 30, 1911.	June 30, 1912.
Woodard, William, loan.....	\$1,500.00	.....
Craneheld, F., loan	350.00	\$150.00
Jenison, Caroline, loan	3,800.00	3,800.00
Dane County Title Co., bonds	10,000.00	10,000.00
Wisconsin Building Co., stock	2,500.00	2,500.00
Clarke, B. B., Loan	8,000.00	8,000.00
Northern Hotel Co., bonds.....	5,000.00	5,000.00
Hassard, William, loan	1,000.00	1,000.00
Fitzgibbons, W. A., loan.....	8,000.00	11,000.00
Osmundson, M. J., loan	6,000.00	6,000.00
Hudson, C. H., loan	4,000.00	4,000.00
Bram, Archie & Harvey, loan.....	10,000.00	10,000.00
Madison Land & Improvement Co., loan	8,000.00	8,000.00
Comstock, G. C., loan.....	2,000.00	2,000.00
University Heights Co., loan	9,000.00	9,000.00
Nelson, Charles, loan	6,000.00	6,000.00
Owen, R. S., loan	3,000.00	3,000.00
Madison Realty Co., loan	4,000.00	4,000.00
Long Bell Lumber Co., and National Lumber & Creosoting Co., bonds.....	29,785.00	29,785.00
Moeblmann, Catherine, loan .....	.....	5,000.00
Keyes, William, loan .....	.....	1,000.00
Total	<u>\$121,935.00</u>	<u>\$129,235.00</u>

(Totals to Schedule B.)

Invested Funds.

SCHEDULE No. 92.

Detail of

INVESTED (PRODUCTIVE) PORTION

of

AGRICULTURAL COLLEGE FUND

Description.	June 30, 1911	June 30, 1912
Certificates of indebtedness	\$60,600.00	\$60,600.00
Total dues outstanding on certificates of sales	5,506.00	4,162.00
Bonds of villages:		
Westby	500.00	.....
Winneconne	4,200.00	3,600.00
Loans to counties:		
Iron	2,000.00	1,000.00
Kewaunee	16,000.00	14,000.00
Jefferson	18,000.00	17,000.00
Taylor	5,000.00	5,000.00
Loans to cities:		
New London, B of E.....	5,000.00	4,000.00
Wausau	20,000.00	17,500.00
Chetek	3,900.00	3,600.00
Greenwood	12,000.00	11,000.00
Neillsville	1,333.30	1,199.97
Elkhorn	17,142.88	15,428.60
Elkhorn, B of E.....	9,000.00	8,000.00
Whitewater	13,770.00	12,960.00
Madison	30,000.00	30,000.00
Marinette, B of E	19,000.00	19,000.00
Alma .....	.....	20,000.00
Loans to villages:		
New Glarus	5,000.00	4,000.00
Westby	2,000.00	2,000.00
Loyal	4,500.00	4,500.00
Prairie Farm	2,500.00	2,500.00
Cambridge .....	.....	2,000.00
Loans to towns:		
Oconto	1,000.00	800.00
Crandon, Nashville and city Crandon	18,000.00	19,000.00
Manitowoc	250.00	.....
Hackley	1,500.00	1,000.00
Wyoming	1,000.00	500.00
Crandon, Nashville and city Crandon.	3,000.00	.....
Wabeno, B. S. D.	13,500.00	12,000.00
Day	1,133.34	566.67
Roosevelt	6,000.00	6,000.00
Grow	600.00	.....
Total	\$302,935.52	\$302,917.24

(Totals to Schedule B.)

Invested Funds.

SCHEDULE No. 93.

Detail of

INVESTED (PRODUCTION) PORTION

of

NORMAL SCHOOL FUND.

Description.	June 30, 1911	June 30, 1912
Certificates of indebtedness.....	\$515,700.00	\$515,700.00
Total dues outstanding on certificates of sales	485.00	524.00
School district loans	257,459.79	230,176.70
Individual loans	1,150.00	1,150.00
Bonds of counties:		
Ashland	25,000.00	25,000.00
La Crosse	85,000.00	65,000.00
Bonds of cities:		
Berlin	11,000.00	10,000.00
Shawano	8,000.00	7,000.00
Stoughton	27,500.00	24,250.00
Ashland	22,000.00	22,000.00
Antigo	10,400.00	8,600.00
Hudson	20,000.00	20,000.00
La Crosse	10,000.00	10,000.00
Merrill	25,000.00	20,000.00
Mauston	10,000.00	10,000.00
New Lisbon	4,000.00	4,000.00
Durand .....	.....	14,000.00
Bonds of villages:		
Cameron	1,200.00	900.00
Clinton	4,500.00	3,500.00
Bonds of Towns:		
Glenwood	1,000.00	.....
Loans to counties:		
Door	24,000.00	21,000.00
Chippewa	2,684.20	1,789.46
Washburn	24,000.00	20,250.00
Eau Claire	72,083.40	65,666.74
Grant	16,000.00	8,000.00
Waupaca	33,200.00	29,050.00
Shawano	4,000.00	3,000.00
Marinette	15,000.00	14,000.00
Dane	10,000.00	5,000.00
Richland	26,000.00	23,000.00
Vernon	12,000.00	8,000.00
Trempealeau	25,000.00	23,750.00

Invested Funds.

Description.	June 30, 1911	June 30, 1912
Loans to cities:		
Madison, B of E.....	6,000.00	23,000.00
Fond du Lac.....	5,000.00	4,000.00
Menomonie.....	50,000.00	45,000.00
Prairie du Chien.....	4,000.00	3,000.00
Light Horse Squadron (to be paid by city of Milwaukee).....	30,000.00	30,000.00
Portage.....	3,000.00	1,500.00
Crandon.....	3,000.00	2,000.00
Sturgeon Bay.....	30,000.00	36,000.00
Wausau.....	11,000.00	9,900.00
Barron.....	5,799.97	4,833.30
Colby.....	7,200.00	6,600.00
Black River Falls.....	20,000.00	18,500.00
Eau Claire.....	18,000.00	41,500.00
Grand Rapids, B of E.....	55,000.00	60,000.00
Madison.....	40,000.00	37,500.00
Marinette.....	8,000.00	7,000.00
Madison, B of E.....	30,000.00	25,000.00
Waupaca.....	9,000.00	8,000.00
Elroy.....	8,000.00	7,500.00
Cumberland.....	22,222.22	20,033.33
Mondovi.....	2,066.66	1,549.99
Stanley, B of E.....	16,000.00	14,000.00
New Richmond.....	6,000.00	6,000.00
Grand Rapids, B of E.....	10,000.00	.....
Waupaca, B of E.....	50,000.00	48,600.00
Mellen, B of E.....	20,600.00	20,600.00
Chetek.....	3,800.00	3,610.00
Algoma.....	.....	12,000.00
Merrill, B of E.....	.....	25,000.00
Columbus.....	.....	25,000.00
Loans to villages:		
Whitefish Bay.....	300.00	.....
Galesville.....	2,000.00	2,000.00
Thorp.....	6,000.00	5,500.00
Hazel Green.....	3,900.00	3,600.00
Wonewoc.....	9,500.00	7,666.67
Blanchardville.....	3,500.00	2,650.00
Birnamwood.....	6,000.00	5,500.00
La Farge.....	15,000.00	15,000.00
Alma Center.....	8,000.00	7,500.00
Argyle.....	3,440.00	3,440.00
Iola.....	1,257.13	942.84
Bloomer.....	12,000.00	11,000.00
Cashton.....	13,500.00	12,750.00
Sun Prairie.....	.....	9,000.00
Whitehall.....	.....	12,000.00
Belleville.....	.....	12,000.00
Loans to towns:		
Finley.....	400.00	300.00
Richmond & Wescott.....	1,250.00	1,000.00
Brule, B S D.....	2,000.00	1,666.66

Invested Funds.

Description.	June 30, 1911	June 30, 1912
Loans to towns—continued.		
Iron River and Hughes.....	200.00	.....
Jacobs	2,000.00	1,000.00
Hiles	3,000.00	3,000.00
Arpin	8,000.00	8,000.00
Newbold	800.00	600.00
Wabeno, B. S. D.....	9,500.00	7,250.00
Shell Lake and Village Shell Lake....	7,500.00	7,000.00
Washington	5,000.00	4,500.00
Bayfield, B. S. D.....	3,600.00	3,000.00
Three Lakes and Piehl.....	1,500.00	1,000.00
Navarino	1,050.00	900.00
Solon Springs, B. S. D.....	2,100.00	1,800.00
Emerson	840.00	720.00
Marshall, B. S. D.....	3,500.00	3,000.00
Monico, B. S. D.....	2,800.00	2,450.00
Bayfield	12,000.00	11,000.00
Mondovi	3,655.56	3,133.34
Hixon	5,000.00	5,000.00
Bergen	2,400.00	3,900.00
Bergen	2,000.00	.....
Loomis, B. S. D.....	4,000.00	3,600.00
Remington .....	.....	2,500.00
Elcho, B. S. D.....	.....	2,500.00
Total	<u>\$1,955,543.93</u>	<u>\$1,951,003.03</u>

(Totals to Schedule B.)

Special Deposits.

SPECIAL DEPOSITS.

SECURITIES DEPOSITED BY INSURANCE, ACCIDENT AND FRATERNAL COMPANIES.

AID, ACCIDENT AND RELIEF.

Ancient Order of Buffalos, Mutual Health & Accident Society of Fond du Lac, Wisconsin:	
Certificate of deposit.....	\$1,000.00
First National Accident Society, Milwaukee:	
Note and mortgage.....	1,000.00
Fox River Health & Accident Co., Kaukauna:	
Certificate of deposit.....	1,000.00
N. W. Accident & Benefit Association:	
Certificate of deposit.....	1,000.00
Union Accident & Benefit Association:	
Certificate of deposit.....	1,000.00
Western Relief Association:	
Note and mortgage.....	1,000.00
Universal Life & Accident Association:	
Note and mortgage.....	2,600.00
Woodman Accident, Association, Lincoln, Neb.:	
Certificate of deposit.....	1,000.00

CASUALTY.

Anchor Casualty Co., Neenah:	
Bonds	1,000.00
Atlas Casualty Co., Lake Mills:	
Certificate of deposit.....	5,000.00
Chippewa Valley Casualty Co.:	
Certificate of deposit.....	1,000.00
Federal Casualty Co.:	
Certificate of deposit.....	1,000.00
Universal Casualty Co.:	
Notes and mortgages.....	100,732.00
Wisconsin Casualty Co.:	
Certificate of deposit.....	1,000.00

FRATERNAL COMPANIES.

Knights of the White Cross:	
Bonds	2,000.00
Independent Order of Foresters:	
Bonds	50,000.00
United Commercial Travelers of America:	
Bond	1,000.00
United Order of Foresters:	
Notes and mortgages	\$10,000.00
Bonds	279,000.00
	289,000.00

Special Deposits.

INSURANCE.

N. W. Mutual Life Insurance Co.:	
Bonds	100,000.00
Wisconsin Life Insurance Co.:	
Notes and mortgages	104,685.00
Wisconsin National Life Insurance Co., Oshkosh.	
Bonds	150,500.00

PROTECTIVE ASSOCIATIONS.

Badger Protective Association:	
Bond	1,000.00
Loyal Protective Association:	
Bond	1,000.00
Travelers Protective Association of America:	
Bond	1,000.00

TRUST COMPANIES.

Savings Loan & Trust Co., Madison:	
Notes, mortgages, etc.	\$112,300.00
Citizens Trust Co., Milwaukee:	
Notes, mortgages, etc.	101,500.00
Central Wisconsin Trust Co., Madison:	
Notes, mortgages, etc.	105,800.00
Fidelity Trust Co., Milwaukee:	
Notes, mortgages, etc.	103,230.00
N. W. Loan & Trust Co., Kenosha:	
Notes, mortgages, etc.	30,000.00
Oshkosh Savings Loan & Trust Co.:	
Notes, mortgages, etc.	50,000.00
Wisconsin Trust Co., Milwaukee:	
Notes, mortgages, etc.	100,400.00
Portage Mortgage Loan & Trust Co.:	
Notes, mortgages, etc.	24,964.00
Wisconsin Valley Trust Co., Wausau:	
Notes, mortgages, etc.	28,200.00
East Wisconsin Trust Co., Manitowoc:	
Notes, mortgages, etc.	35,000.00
First Savings & Trust Co., Milwaukee:	
Notes, mortgages, etc.	102,774.21

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, 1912, are as follows:

School fund	\$1,563,700.00
Normal School fund	515,700.00
University fund	111,000.00
Agricultural College fund	60,000 00
Total	<u>\$2,251,000.00</u>









SIXTH BIENNIAL REPORT

OF THE

ATTORNEY GENERAL

OF THE

STATE OF WISCONSIN

FOR THE

Biennial Period Ending June 30, 1912.

LEVI H. BANCROFT,

Attorney General.

ATTORNEY GENERAL'S OFFICE.

LEVI H. BANCROFT.....Attorney General
RUSSELL JACKSON..... Deputy Attorney General
A. C. TITUS (To Oct. 1, 1911).....First Asst. Attorney General
BYRON H. STEBBINS (From Feb. 17, 1912).....First Asst. Attorney General
B. J. CASTLE (To June 1, 1911).....Second Asst. Attorney General
WINFIELD W. GILMAN (From July 7, 1911).....Second Asst. Attorney General
JOSEPH E. MESSERSCHMIDT.....Third Asst. Attorney General
LEE T. POND.....² Clerk and Stenographer
ARTHUR C. TRETOW..... Stenographer and Proof Reader
CAROLYN BANCROFT..... Stenographer
FANNY G. CLEMONS² Stenographer

ATTORNEYS-GENERAL OF WISCONSIN.

FROM THE ORGANIZATION OF THE STATE.

JAMES S. BROWN, Milwaukeefrom June 7, 1848, to Jan. 7, 1850
S. PARK COON, Milwaukeefrom Jan. 7, 1850, to Jan. 5, 1852
EXPERIENCE ESTABROOK, Geneva..... from Jan. 5, 1852, to Jan. 2, 1854
GEORGE B. SMITH, Madisonfrom Jan. 2, 1854, to Jan. 7, 1856
WILLIAM R. SMITH, Mineral Pointfrom Jan. 7, 1856, to Jan. 4, 1858
GABRIEL BOUCK, Oshkoshfrom Jan. 4, 1858, to Jan. 2, 1860
JAMES E. HOWE, Green Bayfrom Jan. 2, 1860, to Oct. 7, 1862
WINFIELD SMITH, Milwaukeefrom Oct. 7, 1862, to Jan. 1, 1866
CHARLES R. GILL, Watertownfrom Jan. 1, 1866, to Jan. 3, 1870
STEPHEN S. BARLOW, Dellonafrom Jan. 3, 1870, to Jan. 5, 1874
A. SCOTT SLOAN, Beaver Damfrom Jan. 5, 1874, to Jan. 7, 1878
ALEXANDER WILSON, Mineral Pointfrom Jan. 7, 1878, to Jan. 2, 1882
LEANDER F. FRISBY, West Bendfrom Jan. 2, 1882, to Jan. 3, 1887
CHARLES E. ESTABROOK, Manitowocfrom 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, Oshkoshfrom Jan. 2, 1899, to Jan. 5, 1903
LAFAYETTE M. STURDEVANT, Neillsville...from Jan. 5, 1903, to Jan. 7, 1907
FRANK L. GILBERT, Madisonfrom Jan. 7, 1907, to Jan. 2, 1911
LEVI H. BANCROFT, Richland Centerfrom Jan. 2, 1911, to Jan. 6, 1913

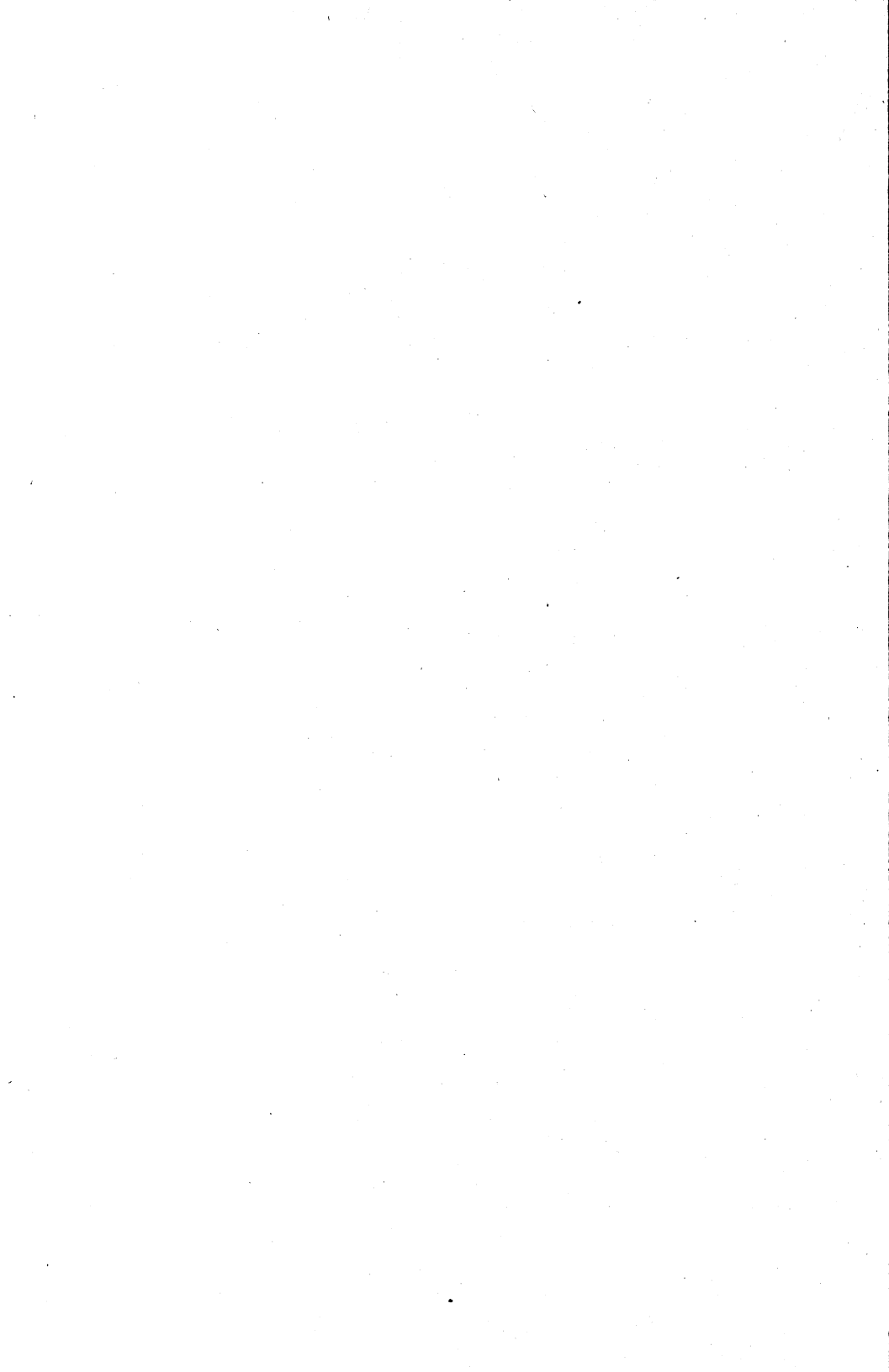


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LETTER OF TRANSMITTAL.

OFFICE OF THE ATTORNEY GENERAL,
STATE OF WISCONSIN.

To His Excellency, FRANCIS E. MCGOVERN,
Governor of Wisconsin.

SIR:—I herewith respectfully submit to you a report containing an account of all matters pertaining to my office for the biennial period ending June 30, 1912, including the substance of all legal opinions rendered on matters of public interest, pursuant to the provisions of chapter 94, of the laws of Wisconsin for 1901. All opinions dated prior to January 3, 1911, were rendered by my predecessor, the Honorable F. L. Gilbert.

LEVI H. BANCROFT,
Attorney General.

Dated Madison, Wisconsin, December 1912.



COLLECTIONS.

The following is a statement of collections from sources other than inheritance taxes which have been paid directly to the attorney general and by him paid to the state treasurer covering the biennial period ending June 30, 1912.

This statement does not include collections which have been paid to the state treasurer without passing through the attorney general's hands.

1910

July 5,	Payment of costs,	\$148 53
Oct. 31,	Escheated estate of George Kuebler,	231 20
Dec. 9,	Payment of costs,	36 25

1911

Jan. 18,	Escheated estate of John Funk,	72 00
Dec. 19,	From C. C. Bennett, Witness fee refunded ...	3 10

1912

Feb. 7,	Payment of costs	72 22
May 23,	Refund of telephone tolls	2 20

LOANS FROM THE TRUST FUNDS.

Applications for loans from the trust funds of the state passed upon and approved by this department:

Town of Georgetown, County of Polk, July 15, 1910.....	\$ 600
Village of Wonewoc, County of Juneau, July 15, 1910.....	7,000
Town of Bayfield, County of Bayfield, July 18, 1910.....	5,000
Town of Bergen, County of Marathon, July 21, 1910.....	2,000
Jt. Dist. No. 1, Towns of Colby, Hull and City of Colby, Counties of Clark and Marathon. July 22, 1910.....	6,000
Town of Richland, County of Richland, July 22, 1910.....	600
Town of Holland and Village of Oostburg, County of Sheboygan, July 26, 1910.....	7,500
Board of Education, City of Mellen, County of Ashland, July 26, 1910.....	20,600
Town of Ithaca, County of Richland, August 6, 1910.....	800
Village of Highland, County of Iowa, August 27, 1910.....	7,500
Dist. No. 2, Town of Henrietta, County of Richland, August 27, 1910.....	1,050
Dist. No. 1, Towns of Boscobel and Watterstown, Marion and City of Boscobel, August 27, 1910.....	25,000
Jt. Dist. No. 1, Town and Village of Cassville, County of Grant, September 17, 1910.....	3,000
Jt. Dist. No. 1, Town and City of Viroqua, County of Vernon, September 17, 1910.....	19,000
Dist. No. 1, Town of Gillett, County of Oconto, September 15, 1910.....	1,000
Jt. Dist. No. 2, Towns of Courtland, Randolph, Springvale, and Village of Cambria, County of Columbia, September 15, 1910.....	6,000
Towns of Jacobs and Shanagolden, County of Ashland, September 15, 1910.....	17,000
Dist. No. 8, Towns of Springdale and Primrose, County of Dane, September 15, 1910.....	5,000
Dist. No. 1, Town of Cedar Lake, County of Barron, September 10, 1910.....	3,000
Dist. No. 8, Town of Hubbard, County of Dodge, September 16, 1910.....	2,500
Dist. No. 5, Town of Greenfield, County of Milwaukee, September 19, 1910.....	1,800
Dist. No. 5, Town of Verona, County of Dane, September 17, 1910.....	2,000
Dist. No. 9, Town of Brockway, County of Jackson, September 19, 1910.....	1,700
Dist. No. 1, Town of Watterstown, County of Grant, September 24, 1910.....	1,000
Dist. No. 10, Town of Buena Vista, County of Richland, September 24, 1910.....	1,500

Loans from the Trust Funds.

Dist. No. 6, Village of Schleisingerville, County of Washington, September 23, 1910.....	4,000
Board of School Directors of Loomis, County of Washburn, September 23, 1910.....	4,000
Dist. No. 8, Town of Lake, County of Price, September 23, 1910.....	1,800
Dist. No. 1, Town of Lincoln, County of Burnett, September 23, 1910.....	500
Dist. No. 5, Town of St. Croix Falls, County of Polk, September 23, 1910.....	1,200
Dist. No. 1, Towns of Clifton and Mifflin, Counties of Grant and Iowa, September 23, 1910.....	8,000
Dist. No. 2, Town of Lynn, County of Clark, September 23, 1910.....	400
Dist. No. 2, Town of Brockway, County of Jackson, September 23, 1910.....	500
Dist. No. 5, Towns of Otsego, Lowville, Springvale and Village of Rio, County of Columbia, September 23, 1910.....	18,000
Dist. No. 10, Town of Necedah, County of Juneau, September 23, 1910.....	500
Dist. No. 3, Towns of Hoard and Mayville, County of Clark, September 26, 1910.....	1,500
Dist. No. 1, Town of Maxville, County of Buffalo, September 26, 1910.....	1,400
Dist. No. 1, Town of Warren and Villages of Red Granite and Lohrville, County of Waushara, September 28, 1910.....	12,000
Dist. No. 6, Town of Koshkonong and City of Ft. Atkinson, September 28, 1910.....	25,000
Dist. No. 3, Town of Anderson, County of Burnett, September 28, 1910.....	600
Board of School Directors of Knight, County of Iron, September 30, 1910.....	2,000
Dist. No. 5, Towns of Millston and Brockway, County of Jackson, October 3, 1910.....	600
Dist. No. 3, Town of Red Cedar, County of Dunn, October 3, 1910.....	600
Dist. No. 1, Town of Breed, County of Oconto, October 4, 1910.....	1,000
Dist. No. 4, Town of Herman and Village of Gresham, County of Shawano, October 5, 1910.....	8,000
Town of Black Creek, County of Outagamie, October 6, 1910..	3,500
Town of Clam Falls, County of Polk, October 8, 1910.....	700
Dist. No. 12, Towns of Lima and Ellenboro, County of Grant, October 8, 1910.....	600
Town of Sturgeon Bay, County of Door, October 8, 1910.....	1,230
Dist. No. 1, Town of Packwaukee, County of Marquette, October 8, 1910.....	7,500
Dist. No. 1, Town of Egg Harbor, County of Door, October 8, 1910.....	2,500
Dist. No. 2, Towns of Vaughn, Montreal and Casey, County of Iron, October 10, 1910.....	1,800
Town of Beaver Dam, County of Dodge, October 15, 1910....	1,800
Dist. No. 8, Town of Stanton, County of St. Croix, October 12, 1910.....	1,400
Town of Brussels, County of Door, October 29, 1910.....	2,500
Town of Easton, County of Marathon, November 7, 1910.....	1,000
Village of Thorne, County of Clark, November 9, 1910.....	2,500
Town of Lake, County of Price, November 14, 1910.....	1,400
Town of Stockbridge, County of Calumet, November 15, 1910..	10,000

Loans from the Trust Funds.

Towns of Arland and Prairie Farm, County of Barron, February 11, 1911.....	1,000
Town of Weston and Village of Schofield, County of Marathon, February 14, 1911.....	15,000
Dist. No. 1, Town and Village of Auburndale, County of Wood, February 13, 1911.....	12,000
Town of Spencer, County of Marathon, February 16, 1911....	1,500
Town of Halsey, County of Marathon, February 16, 1911.....	1,200
Town of Richland and City of Richland Center, County of Richland, February 16, 1911.....	2,000
Town of Ahnapee and City of Algoma, County of Kewaunee, February 11, 1911.....	4,000
Village of Prairie Farm, County of Barron, February 14, 1911..	2,500
Towns of Dayton and Akan, County of Richland, February 16, 1911	1,900
Village of Middleton, County of Dane, February 13, 1911.....	10,000
Town and Village of Thorpe, Town of Withee, County of Clark, February 11, 1911.....	20,000
Town and Village of Fennimore, County of Grant, February 15, 1911	25,000
Town of Windsor, County of Dane, February 11, 1911.....	1,000
Towns of How and Underhill, County of Oconto, February 13, 1911	1,500
Dist. No. 9, Town of Excelsior and Village of Ableman, County of Sauk, February 13, 1911.....	1,000
Towns of Newport, Dell Prairie, and Village of Kilbourn City, Counties of Adams and Columbia, February 17, 1911.....	9,000
County of Trempealeau, February 17, 1911.....	25,000
Board of Education, Marinette, February 17, 1911.....	1,000
Dist. No. 6, Village of Schleisingerville, County of Washington, February 23, 1911.....	4,000
Dist. No. 11, Town of Byron, County of Fond du Lac, February 24, 1911.....	1,000
Dist. No. 1, City of Altoona, County of Eau Claire, February 28, 1911	9,000
Town of Watterstown, County of Grant, February 28, 1911.....	6,000
Dist. No. 7, Town of Oak Grove and City of Juneau, County of Dodge, February 27, 1911.....	5,000
Dist. No. 9, Towns of Lima and Platteville, County of Grant, February 27, 1911.....	1,027
Dist. No. 2, Town of Forest, County of St. Croix, March 1, 1911	1,000
Town of Wilson, County of Dunn, March 1, 1911.....	1,000
Dist. No. 2, Town of Watterstown, County of Grant, March 1, 1911	6,000
Dist. No. 11, Towns of Cottage Grove and Sun Prairie, County of Dane, March 2, 1911.....	2,000
Dist. No. 1, Towns of Hay River and Sherman, County of Dunn, March 2, 1911.....	1,000
Town of Johnson, County of Marathon, March 16, 1911.....	8,000
Dist. No. 7, Town of Polar, County of Langlade, March 21, 1911	1,200
Town of Green Grove, County of Clark, March 22, 1911.....	1,000
Town of Perry, County of Dane, April 5, 1911.....	1,425
Towns of Rock Elm, Spring Lake, Village of Elmwood and Town of Weston, Counties of Pierce and Dunn, May 1, 1911	2,500
Town of Fennimore, County of Grant, May 1, 1911.....	1,200
Town of Brazeau, County of Oconto, May 6, 1911.....	1,500

Loans from the Trust Funds.

City of Shawano, County of Shawano, May 6, 1911.....	6,000
Town of Oconto, County of Oconto, May 11, 1911.....	2,500
Town of Hull, County of Marathon, May 13, 1911.....	2,200
City of Chetek, County of Barron, May 19, 1911.....	3,800
Towns of Jefferson and Sylvester, County of Racine, June 14, 1911	1,500
Town of Caledonia and City of Racine, County of Racine, June 14, 1911.....	8,000
Town of Withee, County of Clark, June 28, 1911.....	800
Town of Muscodia and Village of Muscodia, County of Grant, June 28, 1911.....	1,300
Town of Leola, County of Adams, June 28, 1911.....	500
Town of Eau Pleine, County of Marathon, July 19, 1911.....	1,500
Town of Price, County of Langlade, July 15, 1911.....	1,800
Village of Sun Prairie, County of Dane, July 15, 1911.....	9,000
Board of Education, City of Merrill, County of Lincoln, July 15, 1911.....	25,000
Towns of Drammen and Naples, Counties of Eau Claire and Buffalo, July 15, 1911.....	1,500
Town of Pound, County of Marinette, July 24, 1911.....	1,800
Town of Elcho, County of Langlade, July 24, 1911.....	2,500
Town of Lincoln, County of Wood, July 25, 1911.....	1,100
Town and Village of Auburndale, County of Wood, July 26, 1911	1,800
Town of Holland and Village of Oostburg, County of Sheboygan, July 27, 1911.....	3,000
Town of Harrison, County of Waupaca, August 5, 1911.....	600
Town of Weston and Village of Schofield, County of Marathon, August 7, 1911.....	1,600
City of Cudahy, County of Milwaukee, August 14, 1911.....	15,000
Towns of Hull and Colby, Counties of Marathon and Clark, August 15, 1911.....	1,500
Board of Supervisors of Town of Remington, County of Wood, August 15, 1911.....	2,500
Towns of Jefferson and Sylvester, County of Green, August 15, 1911	1,000
Town of Bear Creek, County of Waupaca, August 15, 1911.....	2,400
Town of McMillan, County of Marathon, August 22, 1911....	500
Town of Fairbanks, County of Shawano, August 28, 1911.....	1,000
Towns of Ottawa and Summit, County of Waukesha, Aug. 28, 1911	2,000
Towns of Sullivan and Concord, County of Jefferson, August 28, 1911	3,000
Town of Pound, County of Marinette, August 25, 1911.....	1,000
Towns of Withee and Reseburg, County of Clark, August 29, 1911	800
Town and Village of Walworth, County of Walworth, September 1, 1911	15,000
City of Cudahy, County of Milwaukee, Sept. 5, 1911.....	6,000
Town of Glencoe, County of Buffalo, Sept. 5, 1911.....	1,700
Town of Hawthorne, County of Douglas, Sept. 5, 1911.....	3,500
Town of Maple Grove, County of Barron, Sept. 5, 1911.....	1,600
Town of Beaver, County of Marinette, Sept. 6, 1911.....	1,000
Town of Jackson, County of Burnett, Sept. 7, 1911.....	500
Towns of Arcadia and Ettrick, County of Trempealeau, September 8, 1911.....	2,000

Loans from the Trust Funds.

Towns of Lessor, Hartland, Angelica and Maple Grove, County of Shawano, September 7, 1911.....	500
Town of Knox, County of Price, Sept. 19, 1911.....	6,800
Towns of Lakeland and Maple Plain, County of Barron, September 20, 1911.....	600
Town of Bear Lake, County of Barron, Sept. 22, 1911.....	1,200
Town of Stanley and Village of Cameron, County of Barron, September 23, 1911.....	4,000
Board of Education of Madison City, County of Dane, September 26, 1911.....	20,000
Town of Red Springs, County of Shawano, October 4, 1911....	2,000
Towns of Watterstown and Muscoda, County of Grant, October 9, 1911.....	500
Town of Lincoln, County of Burnett, October 9, 1911.....	100
Town of Lomira, County of Dodge, October 7, 1911.....	2,000
City of Columbus, County of Columbia, October 9, 1911.....	25,000
Town of Clear Lake, Black Brook and Village of Clear Lake, County of Polk, October 11, 1911.....	9,600
Towns of Lima, Geneva and City of Lake Geneva, County of Walworth, October 17, 1911.....	7,000
Town of Exeter, County of Green, October 17, 1911.....	1,100
Towns of Browning and Goodrich, County of Taylor, October 20, 1911.....	1,200
Town of Springfield, County of St. Croix, October 23, 1911.....	525
Town of Marion, County of Waushara, October 23, 1911.....	1,200
Town of Springfield, County of St. Croix, October 24, 1911....	800
Town of Angelica, County of Shawano, October 24, 1911.....	1,800
Town of Pilsen, County of Bayfield, October 27, 1911.....	1,300
City of Alma, County of Buffalo, October 31, 1911.....	20,000
City of Eau Claire, County of Eau Claire, November 2, 1911	25,000
Town of Kickapoo, County of Vernon, November 2, 1911.....	500
Towns of Gale and Etrick, County of Trempealeau, November 4, 1911.....	1,600
Town of Wiota, County of LaFayette, Nov. 8, 1911.....	2,000
Town of Barron, County of Barron, Nov. 22, 1911.....	1,600
Town of Summit, County of Waukesha, Nov. 29, 1911.....	8,000
Towns of Crystal Lake and Maple Plain, County of Barron, Nov. 29, 1911.....	1,500
Town of New Denmark, County of Brown, Nov. 29, 1911.....	8,000
Town of Greenwood, County of Taylor, Dec. 16, 1911.....	1,200
Village of Whitehall, County of Trempealeau, Dec. 15, 1911..	12,000
Town of Lind, County of Waupaca, Dec. 13, 1911.....	2,000
Town of Stiles, County of Oconto, Dec. 19, 1911.....	1,500
Town of Highland and Village, County of Iowa, Dec. 19, 1911	25,000
Towns of Willow and Rockbridge, County of Richland, Dec. 19, 1911.....	600
Town of Johnson, County of Marathon, Jan. 4, 1912.....	300
Towns of Stockton and Amherst, County of Portage, Jan. 5, 1912.....	1,600
Towns of Thorpe, Withee, and Village of Thorpe, County of Clark, Jan. 11, 1912.....	4,500
Town of Remington, County of Wood, Jan. 18, 1912.....	500
City of Algoma, County of Kewaunee, Jan. 16, 1912.....	12,000
Town of Day, County of Marathon, Jan. 25, 1912.....	1,400
Town of Adams, County of Green, Jan. 26, 1912.....	900

Loans from the Trust Funds.

Town and City of Waupun and Towns of Alto, Trenton, Chester, County of Dodge, February 1, 1912.....	25,000
Town and Village of Iola, County of Waupaca, Feb. 12, 1912..	17,000
Town of Pittsfield, County of Brown, Feb. 12, 1912.....	2,000
Towns of Lincoln and Red River, County of Kewaunee, Feb. 12, 1912	5,000
Towns of Mifflin and Village of Rewey, County of Iowa, Feb. 9, 1912	3,000
Town of Marion, County of Juneau, Feb. 13, 1912.....	800
Town of Pike Lake, County of Marathon, Feb. 13, 1912.....	600
Town of Springfield, County of Dane, Feb. 21, 1912.....	1,400
Town of Vance Creek, County of Barron, Feb. 21, 1912.....	1,000
Town of Clear Lake, County of Polk, Feb. 27, 1912.....	1,500
Town of Arpin, County of Wood, Feb. 28, 1912.....	1,500
Towns of Clinton and Webster, County of Vernon, Feb. 28, 1912	800
Towns of Sun Prairie, Bristol and Village of Sun Prairie. County of Dane, March 1, 1912.....	5,500
Town of Preble, County of Brown, March 13, 1912.....	1,800
Village of Belleville, County of Dane, March 18, 1912.....	12,000
Towns of Spring Lake, Rock Elm, Weston and Village of Elm- wood, Counties of Pierce and Dunn.....	1,500
Town of Arpin, County of Wood, March 25, 1912.....	1,500
Town of Linn, County of Walworth, March 23, 1912.....	2,500
Town of Warren, County of St. Croix, April 15, 1912.....	10,000
Towns of Belmont and Wild Rose, County of Portage, April 19, 1912	1,200
Towns of Granville and Village of North Milwaukee, County of Milwaukee, April 19, 1912.....	12,000
Village of Cambridge, County of Dane, April 15, 1912.....	2,000
Town of Salem, County of Kenosha, April 24, 1912.....	1,200
Town of Pensaukee, County of Oconto, May 2, 1912.....	2,500
Town of Stephenson, County of Marinette, May 7, 1912.....	6,000
Town of Wyoming, County of Iowa, May 14, 1912.....	2,000
Towns of Rock Center, Janesville and Plymouth, County of Rock, May 18, 1912.....	1,600
Town of Piehl, County of Oneida, May 18, 1912.....	2,000
Town of Mt. Pleasant, County of Racine, May 21, 1912.....	3,000
Town and village of New Holstein, County of Calumet, May 28, 1912	15,000
Town of Newbold, County of Oneida, June 5, 1912.....	4,000
Town of Richland, and City of Richland Center, County of Richland, June 11, 1912.....	2,000
Town and City of Ripon, County of Fond du Lac, June 11, 1912	25,000
Town of Cooperstown, County of Manitowoc, June 11, 1912...	3,000
Town of Arland, County of Barron, June 13, 1912.....	800

Requisitions.

REQUISITIONS.

RULES OF THE EXECUTIVE OFFICE RELATING TO APPLICATIONS FOR REQUISITIONS.

The following are the rules adopted by the Executive Department pertaining to applications for requisitions for fugitives from justice.

RULES.

1. Every application to the Governor for a requisition must be made in writing by the District Attorney or other prosecuting officer of the county in which the crime was committed; *provided*, that if in any case such District Attorney or other officer shall refuse to make the application, it may be made by any other person, but must then be accompanied by the affidavit of at least two credible persons, stating, so far as can be ascertained, the reason of such refusal, and all the circumstances connected therewith.

2. The district attorney or other prosecuting officer must, in addition to the requirements of the statute, certify that he is content that said fugitive shall be brought back to the state for trial at the public expense, that such expense shall be a county charge, and that he believes he has within his reach and will be able to produce at the trial the evidence necessary to secure a conviction.

3. Such officer must name in the application a proper person to whom the warrant may issue as Agent of the State, and

Requisitions.

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 that the application is made in good faith, and with a view to enforce the charge of crime against the offender. This rule will be applied with especial strictness in all cases of false pretenses, embezzlement, and like crimes.

8. It must be affirmatively stated, whether any application for a requisition for the same person for an offense arising out of the same transaction has been previously made, and, if a prior application has been made and denied, any new facts appearing in the papers must be specially pointed out.

9. If the application is based on an information, it must be accompanied by an affidavit containing a detailed statement of the facts and circumstances constituting the offense charged.

10. It must appear by affidavit that the accused was in this State at the time the offense is charged to have been committed, and that he *subsequently* fled therefrom, and the time and circumstances of his departure must be shown as particularly as may be. It must also appear where the accused is, or is believed to be, at the time the application is made.

11. If known, it must appear whether the fugitive has ever been a resident of this State, or has only been transiently here; and if transiently here, for what length of time and on what business, and under what circumstances he departed.

12. If the offense was not of recent occurrence, satisfactory reasons must be given why the application has been delayed.

Requisitions.

13. The magistrate before whom the affidavits are taken must certify whether, in his opinion, the parties making the same are to be believed.

14. The official character of the officer before whom the affidavits are taken must be certified to by the Clerk of the Circuit Court.

15. All papers should be *duplicate originals*, except the complaint and warrant, which should be certified copies. Duplicate originals, or certified copies of all papers necessary upon the application must be furnished to the Governor, that one set may be retained in this Department and the other attached to the Requisition. This requirement is designed to embrace *all* the papers in the case, including the formal application. In case the application is for a Requisition upon the Governor of Ohio, *triplicate* originals or certified copies of all the papers must be furnished. When certified copies of papers are given, they must be authenticated as prescribed in Section 4140 of the Revised Statutes.

16. It having been decided that Notaries Public are not "Magistrates" within the meaning of Federal Law, no Requisition based upon affidavits made before a Notary Public will be granted.

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

Requisitions.

its intrinsic merit, unless noncompliance is satisfactorily explained.

22. In all cases of rejected applications for Requisitions, the papers will be retained in this Department.

The following are the provisions of the U. S. statutes on the subject:

Sec. 5278. Fugitives from justice of a state or territory. Whenever the executive authority of any state or territory demands any person as a fugitive from justice, of the executive authority of any state or territory to which such person has fled, and produces a copy of an indictment found or an affidavit made before a magistrate of any state or territory, charging the person demanded with having committed treason, felony, or other crime, certified as authentic by the governor or chief magistrate of the state or territory from whence the person so charged has fled, it shall be the duty of the executive authority of the state or territory to which such person has fled to cause him to be arrested and secured, and to cause notice of the arrest to be given to the executive authority making such demand, or to the agent of such authority appointed to receive the fugitive, and to cause the fugitive to be delivered to such agent, when he shall appear. If no such agent appears within six months from the time of the arrest, the prisoner may be discharged. All costs or expenses incurred in the apprehending, securing, and transmitting such fugitive to the state or territory making such demand, shall be paid by such state or territory.

Inheritance Tax Matters.

INHERITANCE TAX MATTERS.

Between June 30th, 1910, and June 30th, 1912, the period covered by this report, the department has made special effort to collect inheritance taxes claimed to be due the state from nonresident decedents who at the time of their deaths owned stock in Wisconsin railway corporations with the result that a large amount of money has been turned into the state treasury. Most of the claims were compounded, settled and adjusted pursuant to the terms of sec. 1087—11m of the statutes, authorizing the attorney general to compromise all claims for such taxes which accrued prior to July 5th, 1911, subject to the approval of the governor and tax commission where the tax equals or exceeds \$1,000.00.

Among the larger of the estates involved with the amounts paid are the following: estate of John Stewart Kennedy \$355,000.00; Wesley Hunt Tilford \$39,972.97; Delia Berry Sloane \$24,650.00; Edward H. Harriman \$40,000.00; Daniel Willis James \$65,000.00; Frank Work 50,000.00; Henry Stafford, Baron Northcote, \$15,000.00; William D. James \$16,958.00; Marshall Field \$75,000.00.

The compromise of the state's claim in the John Stewart Kennedy estate, which threatened prolonged and expensive litigation, upon terms regarded highly favorable to the state, made possible the compromises effected in many other estates which were holding back to await the result of the contemplated litigation in the Kennedy matter. It was necessary to try the Marshall Field matter in county court before effecting a com-

Inheritance Tax Matters.

promise therein, the favorable outcome of which undoubtedly brought about the compromise.

Two cases of importance, involving the inheritance tax laws, are pending. The Ernest Von Bombach matter involves the question of the taxability of a widow's dower. The case was decided adversely to the state's contention by the county court of Milwaukee County, Hon. J. C. Carroll presiding. This case has been appealed to the circuit court where it is now pending. The Joseph Dessert estate involves the question as to whether gifts aggregating approximately \$500,000.00, made by decedent prior to his death and while in extremely advanced years, were made in contemplation of death and as such taxable. The county court of Milwaukee County, the Honorable J. C. Carroll presiding, held the gifts taxable. The estate appealed to the circuit court of Milwaukee County where the order was reversed, the Honorable L. W. Halsey presiding. The case has been appealed to the supreme court where it is now pending.

Civil Cases Disposed of.

CIVIL CASES DISPOSED OF.

RAILROAD LICENSE FEE CASES.

State v. Wisconsin Central Railway Company.

State v. St. Paul, Minneapolis & Omaha Railway Company.

State v. Chicago, Milwaukee & St. Paul Railway Company.

State v. Chicago & North Western Railway Company.

State v. Minneapolis, St. Paul & Sault Ste. Marie Railway Company.

These cases were brought by the state, pursuant to an act of the legislature, for an accounting and the recovery of license fees alleged to be due the state from the several railway companies on the grounds that the companies failed to make true statements of their gross earnings upon which the fees are computed. Demurrers were interposed by all of the defendants raising the question of the application to the cause of action of the statutes of limitation which were overruled by the trial court. The railway companies appealed to the Supreme Court where the cases against the Chicago, Milwaukee & St. Paul and Chicago & North Western Company were argued, the demurrers being sustained as to all causes of action prior to February 4, 1899. Answers were then filed by the companies challenging the constitutionality of the license fee statute upon the grounds that it imposed a burden upon Interstate Commerce. These answers also contained counterclaims for the recovery of such portions of the fees paid to the state as were based on the earnings from Interstate Commerce. The counter-claim of the Chicago, Milwaukee & St. Paul being for

Civil Cases Disposed of.

\$1,469,748.56 and that of the Chicago & North Western Railway Company being for \$1,589,980.69. The state filed demurrers to these answers and counter-claims. In view of the importance of the litigation and the fact that the case of Galveston, Harrisburg, etc., Railway Company v. Texas, 210 U. S. 217, involving a practically similar statute of the state of Texas, had recently been held void as imposing a burden on Interstate Commerce, the attorney general reported the status of the litigation to the governor with the recommendation that the matter be referred to the legislature of 1909 for the appointment of a committee to report on the advisability of compromising the litigation. Upon submission of the matter by the governor, the legislature appointed a committee which consisted of Senators G. B. Hudnall and W. C. Owen and Assemblymen L. H. Bancroft, Lawrence Ledvina and M. J. Cleary. This committee assisted by the Deputy Attorney General, Russell Jackson, perfected a tentative compromise of all of the cases for the sum of \$126,000, which was subsequently approved by the legislature. Upon the payment of the sum into the state treasury the cases were dismissed and the litigation which would have proved extremely expensive to both parties was finally terminated on terms which were regarded highly favorable to the state.

E. J. Comstock v. John Boyle et al.

Ejectment for land sold by the state to defendant. Defense tendered and assumed by the state. Judgment rendered in circuit court for defendants. Plaintiffs appealed to supreme court where judgment was reversed and case remanded for a new trial. On new trial judgment was rendered for plaintiffs. Defendants appealed to supreme court where judgment was affirmed.

State v. City of Milwaukee and County of Milwaukee.

Action to recover \$220,000 alleged to be due the state from the defendant city and county on account of fines collected by the city and not accounted for. Answers were interposed

Civil Cases Disposed of.

by the defendants setting up the statutes of limitations. The state demurred to the answers. The demurrers were sustained by the circuit court. The state appealed to supreme court where case is now pending.

State ex rel. Henry C. Duke v. Board of Regents of the University of Wisconsin et al.

Mandamus to compel regents to grant relator a rehearing and to reinstate him as a student in the university. Return was made to the alternative writ and the case tried on the issue raised by the circuit court. Judgment was rendered in favor of the regents. Case appealed by relator to the supreme court. Appeal dismissed for lack of prosecution.

Western Union Telegraph Company v. State of Wisconsin.

Action to recover \$12,000 taxes paid by plaintiff on an alleged over-valuation of its property. Four other cases of the same nature have also been brought by the plaintiff to recover taxes paid by it for the past three years. Answers have been filed by the state to the complainants and the cases are now pending trial in circuit court.

Union Lime Company et al. v. Railroad Commission.

Action to enjoin enforcement of order of railroad commission requiring the construction of a spur track at Fond du Lac. This case involved the validity of the spur track law which was held valid by the supreme court.

In re Estate of George Bullen, deceased.

Proceedings instituted by state to recover inheritance tax claimed to be due on personal property held by a foreign trustee under a trust agreement whereby decedent reserved to himself power to direct and control the management of his estate during his life. A tax of approximately \$20,000 was imposed by the county court and affirmed on appeal by the circuit court. The heirs appealed from the judgment of the circuit court to the supreme court where the judgment appealed from was affirmed.

Civil Cases Disposed of.

Chicago & North Western Railway Company v. Railroad Commission.

Action to set aside order of railroad commission. Judgment in favor of the commission in circuit court.

State ex rel. McGrael et al. v. Phelps et al.

Actions begun in supreme court to test the constitutionality of the so-called twenty per cent law, requiring a candidate to poll at least twenty per cent of the votes cast for governor at the preceding general election in order to have his name go on the ballot under party designation. Demurrers of the state to the complaint were sustained and the act held constitutional.

State ex rel. Hanna v. Frear et al.

State ex rel. Levi H. Bancroft v. Frear.

Action begun in supreme court to restrain secretary of state from placing name of C. H. Crownhart upon the official ballot under the heading "Republican" as candidate for attorney general and to place the name of relator thereon. State moved to quash the alternative writ. State's motion was denied and the name of relator ordered placed upon the ballot as prayed for.

Waldschasky v. Regents of the University.

Action brought to enjoin an execution of contract made by the regents on the ground that the same failed to contain an express stipulation against an employment of labor for more than eight hours per day as provided by section 1729m of the statutes. State moved to dissolve the injunction. Motion granted.

Cawker et al. v. Railroad Commission.

Action to restrain enforcement of order of railroad commission declaring plaintiff a public utility. Circuit court granted judgment in favor of plaintiff. Affirmed on appeal. Action involves statutory definition of a public utility.

Civil Cases Disposed of.

State ex rel. Kenosha Gas & Electric Company v. Kenosha Electric Railway Company.

Action of quo warranto to test right of defendant to invade a field within which an existing public utility is operating under an indeterminate permit, and involving the constitutionality of the public utilities law. The attorney general appeared upon request for the state in the supreme court. The judgment sustains the constitutionality of the act involved against the attack made and sustains the contention of the relator.

State ex rel. Edward L. Tracey v. James A. Frear.

Action brought to test right of relator as for the supervisor and inspectors of illuminating oils to recover from the state for the rent of an office maintained outside of the city of Madison. Judgment for defendant against the claim.

State ex rel. Kusterman v. State Board of Canvassers et al.

Action of mandamus in supreme court to compel the state board of canvassers to recanvass returns from ninth congressional district and to issue certificate of election to relator. Defendants moved to quash. Relator demurred to writ which was overruled and sustained the action of the board.

State ex rel. Hurlburt v. Frear, Secretary of State et al.

Action of mandamus to compel the secretary of state and the county clerk to issue notice of special election to fill vacancy alleged to have been caused by the election and qualifications of Judge Long, county judge of Crawford county, as member of assembly. Defendants moved to quash the alternative writ on grounds that title to office could not be tried in mandamus proceedings. Motion granted.

In re Application John C. Mars for Writ of Prohibition against Francis E. McGovern, Governor.

This was an application to the supreme court for restraining writ of prohibition to the governor from proceedings to remove petitioner as district attorney. Motion denied.

Civil Cases Disposed of.

State ex rel. Buell v. Frear, Secretary of State, et al.

Action of mandamus in the supreme court to compel the secretary of state and the state treasurer to respectively audit and pay the salaries of the civil service commission and to test the constitutionality of the civil service act. Respondents moved to quash the writ. The motion was denied and the act declared unconstitutional.

Town of Lebanon v. Railroad Commission.

Action to set aside order of railroad commission ordering the railroad company to construct a bridge and change the course of a public highway. Judgment for defendants.

Hawes and Receiver, etc., Appleton Water Works Company v. Railroad Commission, et al.

Action in district court of United States for eastern district of Wisconsin to set aside an order of the railroad commission as to the bond-holders of the water works company on the grounds that the Public Utilities Law was unconstitutional in that it failed to provide for notice to them in condemnation proceedings. Motion for temporary injunction was denied by Judge A. L. Sanborn and the case thereafter dismissed on stipulation.

In the matter of the Application of the Filer-Stowell Company, et al, for leave to bring action against James A. Frear, Secretary of State, et al.

Application to supreme court for leave to bring action to enjoin an execution of the Workmen's Compensation Act on the grounds of its alleged unconstitutionality. Motion denied on the grounds that members of the industrial commission had valid functions to perform apart from the duties imposed upon them by the act involved.

Civil Cases Disposed of.

WATER POWER CASES.

State ex rel Wausau Street Railway Company, Plaintiff, vs. Attorney General, et al, Defendants.

State ex rel Jackson Milling Company, Plaintiff, vs. Attorney General, et al, Defendants.

State ex rel Nekoosa-Edwards Paper Company, Plaintiff, vs. Attorney General, et al, Defendants.

State ex rel Koenig, et al, Plaintiffs, vs. Attorney General, et al, Defendants.

State ex rel Southern Wisconsin Power Company, Plaintiff, vs. Attorney General, et al, Defendants.

State ex rel Chippewa Valley Railway, Light & Power Company, Plaintiffs, vs. Attorney General, et al, Defendants.

These actions were instituted in the supreme court upon leave granted to test and restrain the execution of chapter 652 of the laws of 1911, known as the "Water Powers Act." The court took jurisdiction of the cases, reserving for consideration the question of its jurisdiction. The state demurred to the complaints raising the question of the jurisdiction of the court, the capacity of the plaintiffs to maintain the action and the constitutionality of the act. The demurrers were overruled, the court declaring the actions prerogative in their nature and the act to be unconstitutional in that it purported to justify the taking of private property for public use without just compensation.

St. Croix River Navigation and Improvement Company, vs. Levi H. Bancroft, etc., et al.

St. Croix River Navigation Company, et al, vs. Levi H. Bancroft, etc., et al.

These actions were brought in the United States district court for the western district of Wisconsin to restrain the execution of the Water Powers Act on the grounds of its alleged

Civil Cases Disposed of.

unconstitutionality, while the foregoing actions were pending in the supreme court of the state. A motion for restraining order was denied by Judge Kohlsaas. Subsequent to the opinion of the supreme court the actions were dismissed on the stipulation.

WORKMEN'S COMPENSATION ACT CASE.

Borgniss et al v. the Falk Company.

This action was brought by private parties to test the constitutionality of the Workmen's Compensation Law. The attorney general appeared for the state upon request in the supreme court, where the act was sustained on a noteworthy opinion by the chief justice.

INCOME TAX CASES.

Winding, et al v. Frear, Secretary of State, et al.

State ex rel Bolens v. Frear, Secretary of State, et al.

The former action was begun in the circuit court for Dane County and the latter in the supreme court, to enjoin and test the constitutionality of the Income Tax Law. The question of jurisdiction being expressly reserved for consideration by the court in the latter case. The state demurred to the complaints in both cases raising the questions of the jurisdiction of the court, the capacity of the plaintiffs to maintain the actions and the constitutionality of the act. The supreme court in a noteworthy opinion by the chief justice, which reviews exhaustively the question of the court's original jurisdiction, sustains the act against the attacks involved.

State of Wisconsin v. Chicago, Milwaukee & St. Paul Railway Company.

Action by the state in the circuit court to recover penalty for violation of the Upper Berth Law and to test the constitutionality thereof. Judgement for defendant on the grounds that the act was unconstitutional. Case appealed by the state to supreme court.

Civil Cases Disposed of.

In re Application of Lawrence Murphy for Writ of Habeas Corpus.

Application to supreme court for writ of habeas corpus. Case involves power of the court commissioner to release a prisoner on bail after conviction by a court of competent jurisdiction. Application denied.

State of Wisconsin v. Wadhams Oil Company.

Certified question presenting for consideration the question whether temporary injunction restraining the execution of a valid law may be invoked as a defense by one who violates the law pending such injunction. The question was answered in the negative in an opinion by the supreme court.

Northern Pacific Railway Company v. Railroad Commission.

Action in supreme court to review order of railroad commission requiring plaintiff to run an additional train over a branch line. Order of commission vacated on the grounds of unreasonableness.

State ex rel Mueller v. Thompson, City Clerk, etc.

Action to test the constitutionality of the Home Rule Act. Attorney general appeared for the state upon request in the supreme court. Act held unconstitutional.

Civil Cases Pending.

CIVIL CASES PENDING.

Hilten, et al v. Wisconsin State Board of Agriculture.

Action for alleged architectural services pending in circuit court for Rock County.

State of Minnesota v. State of Wisconsin.

Action begun by the state of Minnesota in the supreme court of the United States to determine the boundary line between Minnesota and Wisconsin, as the same extends through Lake Pepin. Pursuant to the suggestion of the attorney general, the legislature appointed a committee of five members to confer with a similar committee appointed by the legislature of Minnesota upon an amicable adjustment of the matter by compact. The matter is now pending before the commissions which have had several meetings at St. Paul.

Appleton Water Works Company v. Railroad commission, et al.

Action to vacate and set aside an order of the railroad commission in condemnation proceedings brought by the city of Appleton under the Public Utilities Act for the acquisition of the works. The case involves the construction of the Public Utilities Act and especially the elements of value to be considered by the commission in making an award in condemnation proceedings.

State of Wisconsin v. City and County of Milwaukee.

Action to recover \$220,000 with interest, alleged to be due the state from the defendants on account of fines collected for violations of penal laws of the state and not accounted for,

Civil Cases Pending.

The answers of the defendants set up the various statutes of limitations to which the state demurred generally.

State ex rel Roth v. Sholts, State Fish and Game Warden.

Action of mandamus to compel reinstatement of relator as deputy game warden.

Superior Curling and Skating Club v. Railroad Commission.

Action to vacate order of railroad commission on making an award of damages to plaintiff in proceedings before the commission to assess and apportion damages and cost for construction of viaduct in the city of Superior. Judgment in favor of defendants in circuit court.

City of Superior v. Railroad Commission.

Action to set aside order of the commission in apportioning part of the costs of construction of a viaduct to the city in proceedings on its application before the railroad commission. Judgment for defendants in circuit court. Case appealed to supreme court.

Chicago, Milwaukee & St. Paul Railway Company, v. Railroad Commission.

Action to set aside order of the railroad commission in respect to the construction of a bridge.

In matter of the Inheritance Tax. Estate of Ernest Von Baumbach, deceased.

Action pending in circuit court Milwaukee County on appeal from order of the county court. The case involves the question as to whether a widow's dower is taxable under the Inheritance Tax Law. The order of the county court appealed from exempts the widow's dower.

In matter of Inheritance Tax. Estate of Joseph Dessert, deceased.

Appealed from an order of the county court of Milwaukee County finding certain gifts to the extent of approximately \$500,000 made by the testator during his lifetime, to have been made in contemplation of death.

Civil Cases Pending.

Chicago, Burlington & Quincy Railway Company v. Railroad
Commission.

Action to set aside order of railroad commission requiring
trains to stop at village of Cochrane and involving the constitu-
tionality of chapter 483, laws of 1911.

Cases Pending in United States Supreme Court.

CASES PENDING IN UNITED STATES SUPREME COURT.

State v. Farringer.

This case involves the constitutionality of the Usury Law. This was sustained by the supreme court of this state.

Minnesota v. Wisconsin.

This action was originally begun in the United States supreme court to determine the boundary line between the states as it extends through Lake Pepin.

State v. McDermott, et al.

This case involves the constitutionality of the Pure Food Law which was sustained by the supreme court of this state.

State ex rel Bolens v. Frear, Secretary of State, et al.

This case involves the constitutionality of the Income Tax Law which was sustained by the supreme court of this state.

Criminal Cases Disposed of.

CRIMINAL CASES DISPOSED OF.

CRIMINAL CASES DISPOSED OF FROM JUNE 30, 1910, TO JUNE 30, 1912, IN SUPREME COURT.

Title of Case.	County.	Offense.	Disposition.
State v. Osborn.....	Winnebago..	Murder.....	Affirmed.
State v. Olson.....	Florence....	Sale of intoxicating liquors.....	"
State v. Parb.....	Sheboygan..	Arson.....	"
State v. Hedger.....	Milwaukee..	Murder.....	"
State v. Birmingham	Chippewa...	Burglary.....	"
State v. Smits.....	Waukesha...	Rape.....	"
State v. Burns.....	Racine.....	Larceny.....	"
State v. Smith.....	Sheboygan..	Larceny by bailee.....	"
State v. Welch.....	Portage....	Sale oleomargarine.....	"
State v. Beauregard..	Bayfield...	Murder.....	Reversed.
State v. Beilke.....	Lincoln....	Bastardy.....	Affirmed.
State v. Lillystrum...	Bayfield...	Murder.....	"
State v. Schaub.....	Fond du Lac.	Perjury.....	"
State v. Smith.....	Brown.....	Bastardy.....	"
State v. Taraseniki..	Milwaukee..	Murder.....	"
State v. Zingler.....	Marathon..	Murder.....	"
State v. Faringer...	Milwaukee..	Usury.....	"
State v. Reismier....	Waukesha...	Selling intoxicating liquors.....	"
State v. Showalter...	Grant.....	Rape.....	"
State v. Smith.....	Racine.....	Arson.....	"
State v. Bowen.....	La Crosse..	Violation of fish laws.....	Certified question an- swered according to state's contention.
State v. Brown.....	Milwaukee..	Forfeiture of bail.....	Appeal by state re- versed.
State v. Dietz.....	Sawyer.....	Murder.....	Affirmed.
State v. NovRovic...	Milwaukee..	Murder.....	"
State v. Wadham's Oil Company.....	Sheboygan..	Violation of oil inspec- tion law.....	Certified question an- swered according to state's contention.
State v. Carlone.....	Bayfield...	Murder.....	Affirmed.
State v. Hardy.....	Milwaukee..	Rape.....	"
State v. Law.....	Dane.....	Criminal abortion.....	"



OPINIONS RELATING TO APPROPRIATIONS AND EXPENDITURES.

Appropriations—Appropriations as heretofore made by the legislature are constitutional.

MR. ROBT. L. HATCH,
Clerk, Joint Finance Committee,
Senate Chamber.

May 11, 1911.

I am in receipt of your letter of the 10th inst. stating that:

“Mr. H. R. Sands of Chicago, the consulting budget expert for the Finance Committee desires your opinion as to the constitutionality of unlimited departmental appropriations and appropriations carried under the following clause ‘and a sum sufficient to carry out the provisions of this act is appropriated out of any money in the treasury not otherwise appropriated.’ ”

It is my opinion that unlimited departmental appropriations and appropriations carried under the clause “and a sum sufficient to carry out the provisions of this act is appropriated out of any money in the treasury not otherwise appropriated,” are constitutional. This conclusion is based not only upon the unchallenged custom of more than sixty years, but is supported by the decisions of the Supreme Court of our state. In the case of the C. & N. W. Ry. Co. v. The State, 128 Wis. at pages 633 and 634, the court speaking through Mr. Justice Marshall says: “The raising of the revenue is one thing; the appropriation of the money to proper public purposes is another. The last is covered by Sec. 2 of Art. VIII, ‘No money shall be paid out of the treasury except in pursuance of an appropriation by law.’ Taking the two together it will be seen that one section provides for accumulating the

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public fund out of which appropriations for public purposes may be made; the other provides for devoting the same to the specific public purposes. So when the legislature determines upon supplying the public treasury in any legitimate way of annual taxation and the extent required for the annual public needs, in its judgment, and provides a form or forms of taxation the results of which can only be estimated, together with or without one that will produce a sum certain, all in the aggregate supposed to be sufficient to meet the estimated wants, it satisfies the requirement of the constitution. The only limitations are, it cannot exercise the power of taxation for any but public purposes, and having exercised such power it can only devote the money accumulated thereby to public purposes, and by some reasonably proper way of appropriating the same, so that legislative action can be referred to as authorizing payment of the money out of the public treasury. * * * It will not do to set up a judicial standard as to the best method of determining the amount of money to be raised by taxation and of framing laws to put the taxing machinery in motion to that end. Probably the annual budget method is the most businesslike way, both with reference to the amount to be raised by taxation *and the division thereof to the particular public purpose*. But the constitution *leaves the way open for the legislature to exercise the widest discretion in that matter.*"

In Illinois it has been held that "It is not essential or vital to an appropriation that it should be of an amount certainly ascertained prior to the appropriation."

People v. Miner, 46 Ill. 384.

In California it has been held that "No set form of words being prescribed for use in making an appropriation, all that is required is a clear expression of the legislative will on the subject.

Proll v. Dunn, 80 Cal. 220.

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Appropriations—Statutory Construction—A statute is not to be construed retroactively unless it is clearly the intention of the legislature that it shall have that effect.

HON. J. A. FLEAR,

May, 18, 1911.

Secretary of State.

I am in receipt of your letter of the 17th inst. stating that:

“Chapter 554, laws of 1907, provides state aid for the following named poultry associations: Wisconsin State Poultry Association, Western Wisconsin Poultry Association, Eastern Wisconsin Poultry and Pet Stock Association and the Wisconsin Feathered Stock Association. This law was amended by chapter 113, laws of 1911, so as to include “each incorporated poultry association in this state which has held at least one annual exhibition, etc.”

Since the passage of this act, claims have been received from the Oconomowoc Poultry and Pet Stock Association, Southern Wisconsin Poultry Association and the Racine Feathered and Pet Stock Association for exhibitions held in December, 1910, and January, 1911. The question therefore arises as to whether chapter 113, laws of 1911, is retroactive. Can I, under its provisions, lay the claim of the three associations mentioned above for poultry shows held prior to the passage of the act?”

It is my opinion that chapter 113, laws of 1911, is not retroactive. A statute is not to be construed retroactively unless it is clearly the intention of the legislature that it shall have that effect. I do not think that you can legally audit claims for poultry shows held prior to the passage of the act.

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Appropriations and Expenditures—Fish and Game—A bill of J. W. Stone may legally be audited against the state by the Secretary of State.

HON. JAMES A. FREAR,

June 17, 1911.

Secretary of State.

Yours of June 16th with reference to the mandamus action brought by J. W. Stone against you in behalf of his bill against the state of \$395.20 was duly received. You inquire whether it is my opinion that the said bill can safely be audited by you at this time.

In answer I will say that I have examined the facts in said action and also the provisions of law contained in chapter 513, laws of 1909, authorizing the payment of money that should be found due to J. W. Stone after the same had been fully audited by competent authority and found that there was nothing due to the state or if any sum was found due that only the excess over the sum thus found due should be paid.

In view of the examination made by John Thomas Lee, of your department, and Arthur Pugh, of the treasury department, and that they found from an examination of the ledger in the office of the Fish & Game Warden that it appeared that there was due to J. W. Stone a balance of \$395.20 and as J. W. Stone has sworn under oath that the said account is just, correct and true, and that no part thereof has been audited, and that he has also filed a verified complaint in which he states that there is due to the petitioner under said chapter 513 of the laws of 1909 the sum of \$395.20, I am of the opinion that it would be useless to litigate the matter further as we have no facts in our possession which would lead us to believe that we could show that the said amount was not due the said J. W. Stone.

I can, therefore, advise you that it will be proper and perfectly safe and legal for you to audit said bill of \$395.20 in favor of J. W. Stone.

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Appropriation and Expenditures—Fish and Game—Claim of Game Warden for certain expenses not approved.

HON. JOHN A. SHOLTS,

July 24, 1911.

State Fish and Game Warden.

Yours of July 12th, concerning the voucher of G. H. Dietrich, which contains the charge of \$25.43 paid by Mr. Dietrich for the settlement of a suit brought against him to replevy some game and which the lower court decided against him, has been received.

I find no authority in the statute authorizing the payment of a charge of this nature. The Legislature has not seen fit to pass a law covering cases of this kind and it is the policy of this state to have officers present their bills to the Legislature for allowance. I must therefore advise you that I cannot approve the charge in said voucher.

*Appropriations and Expenditures—Highway Commission—*Wisconsin Highway Commission has authority to pay for plans and specifications when needed to carry out the duties imposed upon it.

PROFESSOR F. E. TURNEAURE,

August 9, 1911.

State Highway Commissioner.

You state in your letter to me under date of July 20th that four employees of the Highway Division of Geological Survey had done certain work during the month of June in order to keep certain important work in progress; that they have received no pay for said work and that they cannot be paid out of the appropriation of the Geological Survey available for that purpose, that the funds of this survey, available for the purpose were exhausted on June 1st; that the work which these four people did is of much value and importance to the Commission, and the Commission desires to pay for this work if it can in any way be legally done; that the results of the work are in the form

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of road and bridge plans, tables and material for bulletins, all of which has been turned over to the Commission and will be used by them.

You propose the following form of invoice:

The Wisconsin State Highway Commission,	
To. A. R. Hirst, Dr.	
For road plans, tables and manuscript	
for bulletin	\$248.65

Similar form will be made out for the three other persons interested. The total of the three items will amount to \$670.23.

You state that the state will have received full value for these expenditures and they should be paid, if possible, and that the Commission desires my official opinion as to their authority to make the payment as proposed.

Under chapter 337, Laws of 1911, it is provided under subdivision 1 of section 1317m—2, “that the Commission shall have charge of all matters pertaining to the expenditure of the state highway fund in the improvement of public roads and bridges in the state, and shall do all things necessary and expedient in the exercise of such supervision.”

Under subdivision 3 of said section it is made the duty of the Commission when required to advise towns, villages and counties with regard to the construction and maintenance of new roads and bridges and that the plans of all bridges must meet the approval of the Commission. Under section 1317m—11 we find the following:

“For the purpose of carrying on the duties assigned by this act to the state highway commission, there is annually appropriated from any funds in the state treasury not otherwise appropriated, the sum of forty thousand dollars or so much thereof as may be necessary.”

Under these various provisions of this law and others that I have mentioned I believe the Commission has the power to provide for the payment of those charges, if in the judgment of the Commission, the work done and the plans, tables and manuscript

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prepared to be adopted by the Commission in the improvement of public roads and bridges in the state and are necessary and expedient in the prosecution of such work. The Commission is given very broad discretionary powers and are in express terms authorized to "have charge of all matters pertaining to the expenditure of the state highway fund in the improvement of public roads and bridges in the state, and do all things necessary and expedient in the exercise of such supervision."

Undoubtedly under this provision of the law they would have power to purchase plans and specifications deemed necessary and expedient and under the same provision I am of the opinion that they have the authority to pay for the preparation of plans and specifications ordered prepared before the passage of this act but which are now deemed necessary and expedient in the prosecution of the work of the Commission.

Appropriation—State Firemen's Associations—for year ending September 1, 1910, should be apportioned under the provisions of Chap. 308, Laws 1909, and not under Chap. 622, Laws 1911.

HONORABLE J. A. FREAR,

October 4, 1911.

Secretary of State.

I am in receipt of your inquiry in which you call my attention to chapter 622 of the laws of 1911, relating to state firemen's associations. You inquire whether, in making payments as provided in this law at the present time, you should make the apportionment as provided for in said chapter 622, or whether the apportionment should be made under the old law.

The old law is section 1979m, found in chapter 308 of the laws of 1909, and provides as follows:

"1. On or before the first day of July of each year the secretary of each firemen's association in Wisconsin, may file with the secretary of state a verified, itemized statement

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of all moneys disbursed by the association during the twelve months ending the preceding first day of September, including separately a statement of all moneys disbursed for prizes and premiums in competition and contests held by such association during such twelve months.

"2. On or before the first day of August of each year there shall be paid to the treasurer of each association filing such statement, and having held during the year a firemen's tournament actually participated in by companies from not less than five cities or villages in the state, and having previously held at least five annual tournaments, a sum equal to fifty per cent. of the amount disbursed by said association for prizes and premiums in all competitions and contests held by such association during the twelve months ending on such first day of September.

"3. Nothing contained in this section shall authorize a payment of a sum exceeding six hundred dollars to such association in any year, and if said sum is insufficient to

pay said claims in full, the same shall be paid *pro rata*."

Paragraph 4 of the section contains the necessary appropriation to carry out the provisions of the act.

Chapter 622 of the laws of 1911 amended paragraph 3 of this section to read as follows:

"Nothing contained in this section shall authorize a payment of a sum exceeding one thousand dollars to the state firemen's association of Wisconsin or three hundred dollars to any district association in any year, and, if said sum be insufficient to pay said claims in full, the same shall be paid *pro rata*."

Paragraph 4 of the act is amended by making the appropriation \$1600 per annum, or so much thereof as may be necessary to carry out the provisions of the section. Chapter 622 was published and became effective July 11th, 1911.

From this it would appear that the rights of the several associations are fixed by the filing of their reports, which must be filed on or before the first day of July, in order to entitle them to any benefits under the provision. The payments may

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be made at any time after the filing of such statement and before the first day of August. There would have been nothing to prevent the payment to these associations of the amounts due them prior to the taking effect of the new law. In my opinion, the Legislature did not intend to make the right of the firemen's associations throughout the state to a share in this appropriation depend upon whether they made demand for their share prior to the passage of the law or after. Their rights became fixed on the first day of July, when all reports of the associations entitled to share were on file. It follows, therefore, in my opinion, that the amount to be apportioned would be six hundred dollars. Of course, hereafter the apportionment will be made under the new law.

Appropriations and Expenditures—Education—The passage of Chapters 545 and 646, laws of 1911, does not affect the amount to be distributed to schools, based on reports filed on or before July 1, 1911, prior to the taking effect of such new laws.

HONORABLE C. P. CARY,

October 31st, 1911.

Superintendent of Public Instruction.

In your letter of October 30th you refer to the opinion heretofore given by this department, under date of August 21st, 1911, as to the interpretation of chapters 545 and 646 of the laws of 1911, relating to the amount and manner of distribution of special state aid to free high schools maintaining manual training, domestic science and agricultural courses and counties maintaining county schools of agriculture and domestic economy.

You state that you have been informed that this department has, on presentation of new facts and on further consideration, ruled that distribution of special state aid due for the year ending June 30th, 1911, should be distributed on the basis of the laws in force and effect during that school year,

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and you ask for a further opinion as to the effect of chapters 545 and 646 of the laws of 1911.

In reply I would state that this particular matter has not been before this department since the opinion of August 21st, 1911, was rendered. A somewhat similar question has been before the department, regarding aid to state firemen's associations, and it was held that the rights of the several associations having become fixed prior to the passage of the new law, the funds should be distributed under the provisions of the former law.

Chapter 545 amends sections 496b and 496c of the statutes. Section 496c so amended provides in part:

“Any school whose course of study or outline of work in manual training, domestic economy, or agriculture has been approved by the state superintendent, and whose teacher has been qualified may, upon application, be placed upon an approved list of schools maintaining such a department or departments.

“A school once entered upon such list may remain there and be entitled to state aid so long as the scope and character of its work are maintained in such manner as to meet the approval of such superintendent. On the first day of July in each year the clerk of each school board maintaining such department or departments in the school or schools under its jurisdiction, or the city superintendent of any city where such an approved school is maintained, shall report to the state superintendent in such form as may be required, setting forth the facts relating to the cost of maintaining the department or departments established under this act, the character of the work done, the number and names of teachers employed, and the length of time each department was maintained during the preceding year and upon receipt of such report, if it shall appear that the department has been maintained in a satisfactory manner for a period of not less than six months during the year, the said superintendent shall make a certificate to that effect and file it with the secretary of state.

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“Upon receiving such certificate the secretary of state shall draw his warrant for one-half the amount actually expended for instruction in each department established under this act during the year for which the state aid is received, not, however, to exceed three hundred and fifty dollars for each department established under this act which shall have been maintained in connection with the high school and the three upper grades next below the high school,” etc.

This chapter was published and became effective July 6th, 1911. Section 496c, before being so amended, contained similar provisions as to making reports and receiving aid by departments of manual training, but did not include departments of domestic economy or agriculture.

Chapter 646 of the laws of 1911 amends section 5531 relating to country schools of agriculture and domestic science. The amendment changes the amount of aid to be received by such county schools of agriculture and domestic science. Such aid is to be based upon a report to be made on the first day of July of each year by the secretary of each county school board maintaining such a school. The law prior to amendment provided that upon the receipt of such report the superintendent shall make a certificate to be filed with the Secretary of State and upon receiving such certificate the Secretary of State shall draw his warrant for such aid.

Chapter 646 of the laws of 1911 was published and went into effect July 13th, 1911. It will be noted that, in order to receive aid, either class of schools mentioned in these two chapters must file reports on or before the first day of July. Upon the filing of such reports their rights become fixed. Nothing further remains for them to do in order to be entitled to aid.

On page 274 of the biennial report of the Attorney General for 1910 appears an opinion given to you by ex-Attorney-General Gilbert, ruling upon a similar question. He there holds that under such circumstances the distribution should be made under the law as it stood at the time of the filing of the report. I believe that opinion to be the correct interpretation of the law

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and am therefore of the opinion that an error was made in the opinion given by this department August 21st, holding that the distribution should be under the new law.

Appropriations—Payment of the premium for bond of Secretary of Wisconsin Live Stock Sanitary Board is not a proper charge against the state.

HON. J. A. FREAR,

March 23, 1912.

Secretary of State.

Yours of February 24th is received. You state that your department has been informed that the Wisconsin Live Stock Sanitary Board has required its secretary to give a surety bond of \$10,000; that there is no express provision in the statute authorizing this action and that it is presumably a personal matter between the secretary and his board. You state that the question has arisen whether or not your department could audit a bill for the premium on this bond, and desire to be informed whether, in my opinion, this premium would be a proper charge against the State.

In answer I would say that I find no provision in the law making the premium of a bond of this sort a proper charge against the State. Section 929—2 applies only to bonds furnished by the officers pursuant to law or any rule or regulation requiring the same. As no such law or rule or regulation exists requiring the secretary of Live Stock Sanitary Board to give a bond, I am of the opinion that the premium could not be charged against the State.

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Appropriations—Appropriations for a fixed fiscal period, the unexpended balances of which revert to the general fund, are available to meet only such obligations as mature during that fiscal period.

HON. J. A. FREAR,

April 25th, 1912.

Secretary of State.

In your letter of the 13th you state that chapter 337 of the laws of 1911 appropriates the sum of not to exceed \$40,000 annually to the State Highway Commission; that by the terms of this appropriation any unexpended balance on July 1st would revert to the general fund; that the Commission advises your department that it is desirous of doing some experimental work and securing information respecting the quality of roadbuilding stones of the state and that it will be difficult, if not practically impossible, to complete this work by the close of the present fiscal year; that the question therefore arises whether the State Highway Commission may enter into contracts with persons to build certain roads according to the experimental specifications and, in case work under such contracts is not completed by July 1st, 1912, the contract price can be audited after the beginning of the next fiscal year and amount so audited charged to the present fiscal year of 1912.

Section 1317m—11, being a part of chapter 337, laws of 1911, provides:

“For the purpose of carrying on the duties assigned by this act to the state highway commission there is annually appropriated from any funds in the state treasury not otherwise appropriated, the sum of forty thousand dollars or so much thereof as may be necessary.”

You will note that the amount appropriated is such amount “as may be necessary,” not to exceed forty thousand dollars. It is not necessary that the money appropriated be actually drawn from the treasury during the time for which it was

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appropriated, but the expense must be incurred or salary earned during such time.

Opinion of the Judges, 5 Neb. 566

People v. Swigert, 107 Ill. 494

State ex rel. Wilkins v. Hallock, 20 Nev. 73; 15 Pac. 472

Van Dusen v. The State, 77 N. W. 201; 11 S. D. 318

State ex rel. Ledwith v. Brian 120 N. W. 916; 84 Neb. 30; 36 Cyc. 894

6 Current Law 1519

Appropriations, however, are available only to meet such obligations as mature within the fiscal period for which they are voted.

16 Current Law 2176

Jobe v. Caldwell & Drake (Ark. 1911), 136 S. W. 966

In this latter case the court say:

“In fixing the amount of an appropriation, the Legislature anticipates and makes an estimate of the amount of money to become due and payable by the State during the specified fiscal period, and sets that aside for use during that period. Payments out of the appropriation of amounts falling due after the expiration of that fiscal period are not anticipated and included in the estimates, and cannot therefore be paid, even if the unexhausted appropriation be sufficient for that purpose. If it be conceded that counsel are correct in their contention that an appropriation continues to be available after the expiration of the fiscal period, for the payment of obligations incurred during that period, an obligation must mature and become available during that period, before payment can be demanded out of the appropriation. It is not sufficient that an obligation may arise out of dealings with the State, to mature during a later fiscal period. The debt must, as already stated, mature and become payable during the fiscal period, before it

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can be held to come within the appropriation made for that period. In other words, a mere promise on the part of the State, within the lifetime of an appropriation, does not fall within the appropriation, unless such promise matures within that period. It is not correct to say that an amount earned under contract with the State comes within an appropriation when the contract provides for payment after expiration of that fiscal period. It falls within the appropriation made for the fiscal period during which the obligation to pay matured, and not during which the immature obligation arose."

In case that the controversy arose over a percentage retained from the contract price based upon an estimate of the work already done upon the state capitol building, the contract providing for the retention of such percentage to be paid when the building should be completed. The question was as to whether or not that part of such percentage earned during the fiscal period, but not payable then, could be paid from the appropriation for that period.

It is the duty of the Attorney General to guard the public funds and to resolve any reasonable doubts as to the validity of appropriations and claims in favor of the State.

State ex rel. Bashford v. Frear, 138 Wis. 536

It is my opinion that there would be no authority for the audit of a claim for work done after July 1st, 1912, to be paid out or the appropriation for the fiscal year ending June 30th, 1912, or of a claim which, under the terms of the contract, is not payable until after June 30th, 1912, to be paid from the appropriation for the fiscal year ending on that date.

You state that the commission has also asked you the following question.

"If, in your opinion, it would not be advisable to make a contract for the testing of road stones, could this work be done in conjunction with the State Geological Survey and the money turned over to the Survey under subsection 5 of section 1317m—2, which gives the

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Highway Commission power 'to co-operate with state or national organizations in experiments for the advancement of highway construction'? In this latter case the Geological Survey would agree with the Highway Commission to put in a certain amount of money from its funds, to be used along with the money appropriated by the Highway Commission for this purpose. Would it be feasible in this case to turn the money for the Highway Commission's share of these expenses over to the Geological Survey Commission before the completion of the work?"

The paragraph in question provides:

"The commission shall conduct such investigation and experiments, hold such public meetings and attend or be represented at such meetings and conventions inside or outside of the state, as may in their judgement tend to the benefit of highway construction in the state. They may co-operate with the state or national organizations in experiments and work for the advancement of highway construction."

You will note that there is nothing in this paragraph which authorizes the Highway Commission to turn any funds over to any other organization. The Commission is authorized to co-operate with other organizations, but that simply means that the experiments and work shall be under the joint auspices and at the joint expense of the several organizations uniting therein, but that the Commission shall pay its own proper share of the expense. Payments that could not be made from the appropriation for the year ending June 30th, 1912, directly by the Highway Commission could not properly be paid from that same appropriation by merely turning the money over to the Geological Survey or other organization, to be by them in turn paid out at a date later than it could be paid by the Highway Commission itself. That which cannot be done directly cannot be done indirectly.

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Appropriations and Expenditures—Wisconsin Live Stock Breeder's Association—Proper officers of the association may obtain money appropriated by Ch. 525, laws 1911, without securing the approval of the persons mentioned in sec. 2 of that act, to every item of expenditure.

MR. ANDREW H. HOPKINS,

May 20, 1912.

Secretary, Wisconsin Live Stock Breeders Ass'n.

Your favor of May 20th at hand. You refer to chapter 525 of the laws of 1911, appropriating \$4,000 to your association and providing that such money shall be used according to plans approved by the chief of the animal husbandry department of the university, the secretary of the state board of agriculture, and the president of the Wisconsin Live Stock Breeders Association'' for certain named purposes. You state that such a plan of work has been adopted for the period March 1st to June 30th, 1912, and filed with the secretary of state; that the appropriation has not been paid over to the association in a lump sum but the secretary of state has drawn warrants on the state treasurer in payment of bills incurred by the association in carrying out such plan; that in order to carry on such work it is necessary to secure stationery, office supplies, typewriter, filing case, etc; and you request my opinion as to whether the president and secretary of the association are by chapter 525 permitted to make such purchases or whether each individual purchase must be approved by the three officials who are required by chapter 525 to approve the plans for using the appropriation.

It seems to me from a careful study of the act in question, that the legislature has appropriated the sum named therein to your association so that such association is at any time upon a request made by the proper officers thereof entitled to receive such sum from the treasury. The right of the association to obtain the money is not conditioned upon the adoption of a plan approved as provided by section 2 of the act. The approval of a plan of expenditure has nothing to do with the right of the association to obtain money from the state, but relates solely

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to limiting the power of the association to use the money for the purpose stated in the act. With this the state officials have nothing to do, for the legislature evidently trusted to the association to expend the sum appropriated for the purposes specified in the act, merely requiring that the secretary of the association should make an annual report to the governor of the transactions of the association "including an itemized statement properly sworn to before a notary public, showing all the receipts and expenditures under the provisions of this act."

If this be true, then it can make no difference that the association requests the money in various small amounts by way of payment of bills properly contracted instead of in a lump sum. It is therefore my opinion that the secretary of state is authorized to draw warrants on the treasurer for sums, the total of which shall not be in excess of the total sum appropriated on the request of the proper officers of the association and without having the approval of the three officials mentioned in section 2 of the act to every item of expenditure.

Enclosed please find certified copy of the articles of organization of your association.

Official Opinions—Automobiles.

OPINIONS RELATING TO AUTOMOBILES.

Automobiles—Number Plates—Automobile dealers must place two number plates on each Auto as any other person who is running an Auto.

HON. JAMES A. FREAR,
Secretary of State.

August 2, 1911.

Receipt of yours of July 19th is hereby acknowledged. You call my attention to subdivision 7 of section 1636—47 as amended by chapter 600 of the laws of 1911, which provides that two automobile number plates shall hereafter be issued with every automobile license.

Under section 1636—48, which is part of chapter 500, laws of 1909, it is provided that there shall be forwarded to dealers four number plates, which provision has heretofore been construed to entitle dealers to run four cars with such numbers.

You inquire whether, under the new law, section 1636—47, it is necessary that two number plates be placed upon the cars of dealers, as in the case of other owners, and, if so, whether there is any change in the number of plates to be issued by the department with such licenses.

In answer I will say that I am of the opinion that under the sections of the statute in question it is necessary that two number plates be placed upon the cars of dealers, as in the case of other owners. Formerly the provisions of subdivision 7 were construed to require the dealers to have one number plate at the rear of their car, the same as any other owner. Said subdivision 7 as amended requires two and, of course, is as applicable to dealers

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as it was before the amendment. As the law requiring four number plates to be supplied to each dealer was not changed, only four will be required at the present time. You will notice that under subdivision 6 of said section 1636—4 additional duplicate general distinguishing numbers may be obtained by any manufacturer or dealer, upon application to the Secretary of State and upon payment of an additional fee for each additional duplicate of not to exceed one dollar, to cover the cost thereof. The legislature undoubtedly took the position that, if the manufacturer or dealer desired more numbers, it would be only fair to require him to pay for the same.

Automobiles—Registered under old law need not carry numbers in front prior to Jan. 1, 1912. Dealers are required to carry numbers both in front and rear under new law. Dealers must be licensed annually.

HON. JAMES A. FREAR,

August 3, 1911.

Secretary of State.

You have referred to this department a letter from H. J. Ellis, of Brooklyn, Wisconsin, asking certain questions regarding the so-called automobile law.

The first question asked is: "Will cars running under the old registration for the balance of this year be required to carry front numbers?"

Chapter 600 of the laws of 1911 contains the provision requiring two official number plates to be carried on each automobile. Subdivision 6 of section 637—47 of the statutes, as amended by chapter 600 of the laws of 1911 provides: "All certificates of registration of motor vehicles heretofore issued shall continue in force until December 31, 1911, and every owner of a motor vehicle so registered shall thereafter register such motor vehicle annually in accordance with the provisions of this act." Subsection 7 provides: "The secretary of state shall issue and deliver to each owner of an automobile so registered two official

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number plates of uniform size and design containing in three inch Arabic numerals followed by the letter "W" and the year of issuance the distinguishing number so assigned to said motor vehicle, one of which said number plates shall be placed in a conspicuous place on the front of such automobile or other similar motor vehicle and the other of such number plates shall be firmly and rigidly fastened and placed in a conspicuous place on the rear of such automobile or other similar motor vehicle and be so displayed and kept reasonably clean at all times so that the same can be readily and distinctly seen."

It is my opinion that automobiles registered under the old registration need not carry the two number plates for the balance of this year.

The second question asked is: "Must dealers' cars (that is cars carrying star numbers) carry front numbers?"

This question was answered by an opinion given you by this department under date of August 2nd to the effect that dealers' cars must carry the same number of plates as the cars of private individuals.

The third question asked is: "Must the dealer's license be paid annually or is this only for owner's license?"

Section 1636—48 of the statutes, being a part of chapter 500 of the laws of 1909, provides: "Every manufacturer of or dealer in automobiles, motor cycles or other similar motor vehicles *may*, instead of registering each automobile, motor cycle or other similar motor vehicle owned or controlled by him, make application upon a blank, etc."

This would seem to indicate that a dealer has the choice of two different methods of registering. He may register under section 1636—47 the same as the owner of a single car, or instead of that he may register under the particular provision as to registration of dealers. This would indicate that the dealer must register as often as the individual owner. In my opinion the dealer must register and pay such license annually as well as other owners of cars.

Official Opinions—Automobiles.

Automobiles—Cities—No law regulating speed between July 22, 1911 and August 1, 1911. Cities are not authorized to regulate speed.

FRANCIS J. ROONEY,

August 12th, 1911.

District Attorney,

Appleton, Wisconsin.

I have before me your letter of the 11th inst., in which you ask the following question:

“Where a city passes an ordinance attempting to regulate the speed of automobiles within the boundaries of such city in this state and fixes the maximum speed at the rate of twelve miles per hour generally and provides for a maximum rate of six miles per hour in turning corners, can such an ordinance be maintained and enforced in this state?”

You refer to section 1636—55, which was part of chapter 305 of the laws of 1905, and which provides as follows:

“The provisions of this act shall be uniform in operation throughout the state and no city, village, county, town, park board or other local authorities shall have power to enact, pass, enforce or maintain any ordinance, resolution, rule or regulation requiring local registration or other requirements inconsistent herewith or in any manner excluding or prohibiting any automobile or other similar motor vehicle whose owner has complied with the provisions of this act from the free and unobstructed use of all highways, driveways and parkways within the state; but the provisions of this act shall not apply to parks and driveways under the control and management of corporations organized under and pursuant to the provisions of chapter 55 of the laws of 1899 and acts amendatory thereof.”

This section is headed “No Municipal Regulation except in Parks”, etc. Under this section, which has not been amended, in my opinion cities are prohibited from passing ordinances containing different provisions as to the rate of speed than those contained in the statutes.

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Section 1636—49 is the section providing the speed limitation for automobiles. This was amended, as you state, by chapter 600 of the laws of 1911, which was published on July 15th, 1911. Under the terms of the act this amendment became effective on the date of publication.

It is a general rule of statutory construction that the enactment of a new statute by implication repeals all repugnant parts of prior laws, unless the two may be so-construed as to make both effective. It would seem that, by the amendment to section 1636—49, the part of that section providing the limit of speed for automobiles was repealed. By section 136 of chapter 664 of the laws of 1911, which was published July 22nd, 1911, the effect and force of chapter 600 was suspended until August 1st, 1911. This would not restore the provisions of section 1636—49, which were by implication repealed by the provisions of chapter 600, which had already been in force before chapter 664 was published.

Of course, this question cannot be definitely determined until a court has passed upon it, but, in my opinion, it would be better not to prosecute for any violation of section 1636—49 committed on July 31st, 1911 (after the effect of chapter 600 has been suspended until August 1st) either as said section is found in the laws of 1905 or as amended by chapter 600 of the laws of 1911.

I am also of the opinion that the city had no power to enforce the ordinance to which you refer.

Automobiles—License—Upon the owner of a licensed automobile selling or otherwise disposing of it, and purchasing a new automobile, he is required to procure a new license. The first license does not cover the new machine.

HON. JAMES A. FREAR,
Secretary of State.

January 31, 1912.

In your letter of January 30th, you enclose a letter from Gustave Ruck, of Wauwatosa, relative to the matter of auto-

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mobile licenses. You state that the question involved is whether a man securing a license and number plates and later on disposing of his car and purchasing a new one is required to secure a new license and to pay an additional fee therefor.

The law relating to automobile licenses, so far as it affects the question referred to, is found in chapter 600 of the laws of 1911, amending sections 1636—47, 1636—49, 1636—52, and 1636—54 of the statutes. Section 1636—47, as so amended, provides that no automobile shall be operated, ridden or driven along or upon any public highway of the state unless the same shall have been registered. Paragraph 3 of the same section provides:

“The application shall contain a statement of the name, place of residence and address of the applicant, with a brief description of the automobile, motorcycle or other similar motor vehicle, including the name of such vehicle, the number, if any, affixed by the maker, the character of motor power and the amount of such motor power stated in figures or horse power, and with each application shall be deposited a registration fee as herein provided.

Paragraph 4 of the section provides for the keeping of a register by the secretary of state, in which shall be registered “the automobile, motorcycle or other similar motor vehicle described in said application, giving to such automobile, motorcycle or other similar motor vehicle a designating number, and shall thereupon issue to said applicant a certificate of registration in card form.”

Paragraph 5 provides that there shall be paid annually to the secretary of state for the registration of each automobile, a fee, etc.

Paragraph 6 provides that all certificates of motor vehicles theretofore issued shall continue in force until December 31, 1911, and that each motor vehicle must thereafter be registered annually. Paragraph 7 provides for the issuing and

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delivery to each owner "of an automobile so registered, two official number plates, etc."

Paragraph 9 provides:

Upon the sale of such automobiles, motorcycle or other similar motor vehicle said certificate of registration and number plate or plates shall be returned to the secretary of state, and the new owner shall make application for a certificate of registration and number plate or plates and pay the fee in the manner hereinbefore provided."

From these several provisions it is very plain that what is registered is the motor vehicle and the certificate issued is for the motor vehicle and not for the owner. Such certificate is valid only so long as such motor vehicle remains in the ownership of the person to whom the certificate was issued. Upon the sale of such motor vehicle the certificate and the number plates must be returned to the secretary of state. Their validity then ceases and the secretary of state is nowhere authorized to reissue that certificate or those number plates after they have once been returned to him as provided by paragraph 9. It necessarily follows that if the owner of a motor vehicle disposes of the same and then purchases a new motor vehicle, such new motor vehicle must be registered and the fee paid the same as though he had not theretofore owned any motor vehicle. The person to whom the motor vehicle formerly registered is transferred must also procure a new certificate and pay the fee therefor.

Automobiles—Motor Cycles—are not required to carry red tail lights.

HON. JAMES A. FREAR,
Secretary of State.

February 8, 1912.

In your letter of February 7th, you state that you are in receipt of a letter from Mr. John Donke, of Richfield, Wis-

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consin, inquiring as to whether or not the law requires that a red tail light be carried on each motor cycle, and you ask for an opinion upon this question.

The provision regarding the carrying of such light is found in section 1635—52 of the statutes, as amended by chapter 600 of the laws of 1911, and reads as follows.

“From one hour after sunset until one hour before sunrise there shall be displayed on the front of every automobile or other similar motor vehicle, while being operated or driven along or upon any public highway of this state, at least one lamp giving a reasonably bright light in the direction in which said automobile or other similar motor vehicle is going and there shall be displayed on the rear of such automobile or other similar motor vehicle one tail light which shall display a red light visible from the rear.”

It will be noted that motor cycles are not especially designated in this section, but that the words used are “automobile or other similar motor vehicles.” As the several sections that were amended by chapter 600 of the laws of 1911 use this term, “other similar motor vehicles” a number of different times, I believe that a study of those sections will give the proper interpretation of the term.

Section 1636—47, paragraph 1, provides: “No automobile, motor cycle or other similar motor vehicle shall be operated, ridden or driven along or upon any public highway, etc.”

Paragraph 3, relating to the application for a certificate of registration, provides that such application shall contain a “brief description of the automobile, motor cycle, or similar motor vehicle, etc.”

Paragraph 4 provides for the registration by the secretary of state of “the automobile, motor cycle, or other similar motor vehicle described in said application, giving to such automobile, motor cycle, or other similar motor vehicle a distinguishing number, etc.” and a “brief description of the automobile, motor cycle or other similar motor vehicle so registered. Said certificate of registration shall always be in the possession of

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the operator and firmly attached in some accessible place in the automobile, *motor cycle*, or other similar motor vehicle described therein."

Paragraph 5 provides a registration fee for each automobile and a different registration fee for each motor cycle.

Paragraph 7 provides for the issuance and delivery to the owner "of an automobile registered" certain number plates showing "the distinguishing number so assigned to said *motor vehicle*, one of which said number plates shall be placed in a conspicuous place on the front of such automobile *or other similar motor vehicle*, and the other of such number plates shall be firmly and rigidly fastened and placed in a conspicuous place on the rear of such automobile *or other similar vehicle*, etc."

Paragraph 8 provides for the issuance of a similar number plate for each motor cycle.

Paragraph 9 again uses the phrase, "automobile, *motor cycle*, or other similar motor vehicle; as does paragraph 11, paragraph 12, section 1636—49 and section 1636—54.

It appears that in some of the sections they have made provisions relating to motor cycles different from those relating to automobiles or other similar motor vehicles. In my opinion, the legislature had this distinction in mind in the enactment of section 1636—52, as amended, and that said section does not apply to motor cycles.

Automobiles—Owners of automobiles are not authorized to change the color of the official number plates furnished them.

HON. JAMES A. FREAR,
Secretary of State.

April 12, 1912.

In your letter of April 10th you ask for advice as to whether or not owners of automobiles which have been registered in your department are authorized to paint their number-plates any color they may choose. You state that the number-plates as furnished by your department have a red background, and

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that you have received numerous requests for permission to paint the background black or some other color.

Paragraph 7 of section 1636—47, as amended by chapter 600, laws of 1911, provides:

“The secretary of state shall issue and deliver to each owner of an automobile so registered two official number-plates, of uniform size and design, containing in three inch Arabic numerals, followed by the letter ‘W,’ and the year of issuance, the distinguishing number so assigned to said motor vehicle, one of which said number-plates shall be placed in a conspicuous place on the front of such automobile or other similar motor vehicle, and the other of such number-plates shall be firmly and rigidly fastened and placed in a conspicuous place on the rear of such automobile or other similar motor vehicle, and be so displayed and kept reasonably clean at all times so that the same can be readily and distinctly seen.”

According to the definition given by Webster, the color is one of the distinctive elements entering into a sign. In my opinion, to change the color of the plate would be changing the plate itself, so that in the eyes of the law it would no longer be the same plate. I do not believe the owners of automobiles have any authority to change the color of the plates furnished them.

Automobiles—The official number plates must be attached to automobiles in the manner prescribed by Sec. 1363—47 of the statutes. No other device can take their place.

HONORABLE J. A. FREAR,
Secretary of State.

April 17, 1912.

In your letter of the 15th you state that you have been informed that some persons to whom automobile licenses have been issued, instead of attaching to their cars the number

Official Opinions—Automobiles.

plates furnished by our department, have printed on the rear of such cars the number assigned to them and have failed to attach the number plates to their cars, and you ask me to advise you as to whether or not this is in compliance with the law.

Paragraph 7 of section 1636—47, as amended by chapter 600 of the laws of 1911, provides for the issuance and delivery by the Secretary of State to each owner of an automobile of official number plates and continues:

“One of which said number plates shall be placed in a conspicuous place on the front of such automobile or other similar motor vehicle, and the other of such number plates shall be firmly and rigidly fastened and placed in a conspicuous place on the rear of such automobile or other similar motor vehicle, and be so displayed and kept reasonably clean at all times so that the same can be readily and distinctly seen.”

You will note that it is the official number plate that is to be fastened and placed in a conspicuous place and that the same is to be kept so that it can be readily and distinctly seen at all times. The painting of a number upon the car, or any other device upon the car, cannot take the place of this official number plate. The identical plates furnished by the Secretary of State must be placed upon the automobile in the manner required by the statute. The failure to so place such official number plates is a violation of the law, punishable by a fine of not less than ten dollars and not more than twenty-five dollars. There is no law preventing the owner of an automobile painting numbers or other devices upon his auto, if he sees fit, but that in no case will take the place of the official number plates.

Official Opinions—Banks—Trust Companies.

OPINIONS RELATING TO BANKS, ETC., TRUST COMPANIES.

Banks and Banking—Under Sec. 2024—32, 3rd Vol. Wis. Statutes the maker of commercial paper is to be construed as the borrower from the bank.

HON. M. C. BERGH,

Nov. 2, 1910.

Commissioner of Banking.

I am in receipt of your favor of this date in which you ask for a construction of section 2024—32, 3d volume of Wisconsin Statutes, as applied to the following statement of facts:

“A state bank capitalized at \$50,000—with a surplus of \$25,000—has loaned to A \$25,000. In addition to this the bank buys A's notes amounting to \$24,000 of B with B's endorsement.”

You inquire whether or not this transaction would constitute an excessive loan to A under said section.

Replying to the same I will say that the section referred to provides in substance that no person, co-partnership, or corporation shall be allowed to borrow from a state bank an amount to exceed 30% of the capital and surplus thereof, but that the discounting of commercial and business paper actually owned by the person negotiating the same shall not be considered as money borrowed. It is also provided that by a two-thirds vote of the directors the liabilities of any person, copartnership or corporation may be increased to a total sum not exceeding 50% of the capital and surplus of such bank upon the approved security.

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The answer to your inquiry turns upon the question as to what party to the commercial or business paper above mentioned shall not be considered as having borrowed the money. In other words, is it the maker of the paper or is it the person owning the same by purchase from the maker who is not to be considered as having borrowed money from the bank. There may be considerable room for argument on this point unless we take into consideration the purpose, spirit and object of said section and the evils which said section was intended to remedy and correct.

It seems to me that it was clearly the legislative intent to prevent a state bank from creating a liability to it by any person, co-partnership or corporation, by any means whatsoever, in excess of 50% of the capital and surplus of the bank, and thus prevent the solvency of a state bank from being dependent upon the solvency of some particular person, co-partnership or corporation.

It will be noticed that in the first part of said section it speaks of money "borrowed" but that in the latter part of said section it speaks of "liability" to the bank of any person, co-partnership or corporation. I am therefore of the opinion that in the case which you submit A, the maker of the paper, should be considered as the one whose "liability" to said bank has been increased to \$49,000 and that B is the party who should not be considered as having borrowed money from the bank. Any other construction of this statute would open wide the door so that a state bank might hold the paper of some person, co-partnership or corporation to almost any amount of money by means of having the paper first pass through the hands of an endorser whose name might or might not add anything to the security of the paper. It is elementary that a bank or, for that matter, any person, co-partnership or corporation shall not be allowed to do indirectly what the law prohibits them from doing directly.

Official Opinions—Banks—Trust Companies.

Banks and Trust Companies—State Treasurer—Securities—
The State Treasurer has no right to surrender securities left in his custody by trust companies except in the manner directed by law.

HON. A. H. DAHL,
State Treasurer.

April 19th, 1911.

I am in receipt of your letter of the 17th inst. in which you state that,

“The Milwaukee Trust Co. and the Fidelity Trust Co., both of Milwaukee, have securities on deposit with the State Treasurer, in accordance with statutory provisions. I am unofficially informed that said trust companies have been absorbed by the First Savings & Trust Company and are now asking for endorsement of interest on some of the securities which I hold from the Fidelity Trust Co., and they are also asking for the return of some of the Fidelity Trust Co.’s securities, and offering in lieu thereof other securities.

Have I any right as State Treasurer to surrender any of the securities of the Fidelity Trust Co. to the First Savings & Trust Co.? And what authority have the First Savings & Trust Co. to receive from this department securities held on deposit for the Fidelity Trust Co.?

In reply I can only advise you to follow the directions of the statute (2024—77j) which requires you at all times, during the existence of such corporations to retain in your possession securities or cash of the amount and value required by law for the faithful execution of any trust which may be lawfully imposed upon and accepted by such corporations, and until otherwise ordered by a court of competent jurisdiction. If the Milwaukee Trust Company and Fidelity Trust Company have been absorbed by the First Savings and Trust Company of Milwaukee and that corporation has taken upon itself the responsibility of executing the trusts imposed upon and accepted by the Milwaukee Trust Company and Fidelity Trust Company it will be proper for the First Savings Trust

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Company of Milwaukee to set forth the facts in a petition addressed to some court of competent jurisdiction and ask for an order confirming the action of these corporations and directing the disposition of the securities now held by you. Obedience to such order will protect you, and without such order it will not be safe to surrender any of the securities now in your custody.

Banks—State bank does not possess power to act as trustee, under sections 2024—9 of the statutes, on a mortgage covering an issue of industrial bonds.

HON. ALBERT E. KUOLT,

June 15, 1911.

Commissioner of Banking.

This department is in receipt of your communication of the 13th inst. wherein you request an opinion as to whether or not a state bank has the power, under section 2024—9 of the statutes, to act as trustee and be named as such in a mortgage covering an issue of industrial bonds.

In answer thereto I submit the following: Section 2024—9 reads as follows:

“Upon making and filing of the articles of incorporation the bank shall become a body corporate and as such shall have the following powers:

First. To make all contracts necessary and proper to effect its purpose and conduct its business.

Second. To sue and be sued, to appear and defend in all actions and proceedings under its corporate name to the same extent as a natural person.

Third. To have a common seal and alter the same at pleasure.

Fourth. To elect or appoint all necessary officers, agents and servants, define their duties and obligations, fix their compensation, dismiss them, fill vacancies, and require bonds.

Official Opinions—Banks—Trust Companies.

Fifth. To make, amend and repeal by-laws and regulations, not inconsistent with law or its articles of organization, for its own government, for the orderly conduct of its affairs and the management of its property, for determining the manner of calling and conducting its meetings, the tenure of office of its several officers; and such others as shall be necessary or convenient for the accomplishment of its purpose.

Sixth. To exercise, by its directors, duly authorized officers, or agents, all such powers as shall be usual in carrying on the business of banking; by buying, discounting and negotiating promissory notes, bonds, drafts, bills of exchange, foreign and domestic and other evidences of debt; by receiving commercial and savings deposits under such regulations as it may establish; by buying and selling coin and bullion, and by buying and selling exchange, foreign and domestic; issuing letters of credit, and by loaning money on personal or real security, as provided hereinafter."

The business powers of a bank are either express or implied, and are conveniently divided into, first, primary or principal, or banking powers, for the exercise of which it is created, and, second, incidental powers, or such as are necessary or usual and convenient for the purposes of its creation.

Morse on Banks & Banking, 1st Ed. Sec. 47.

The primary or principal powers conferred upon state banks are those included in subdivision 6. The power to act as trustee is not among those enumerated. Is such power among the implied or incidental powers?

"In deciding whether a corporation can make a particular contract, we are to consider, in the first place, whether its charter, or some statute binding upon it, forbids or permits it to make such contract. And, if the charter and valid statute law are silent on the subject, in the second place, whether the power to make such a contract may not be implied on the part of the corporation as directly or incidentally necessary

Official Opinions—Banks—Trust Companies.

to enable it to fulfill the purpose of its existence, or whether the contract is entirely foreign to that purpose.”

Morse on Banks & Banking, Sec. 56.

It is not apparent that the power to act as trustee in a mortgage covering an issue of industrial bonds is directly or incidentally necessary to enable a state bank to fulfill the purposes enumerated in its charter, and it therefore follows that such power is foreign to those purposes and not conferred by implication upon state banks.

Corporations—State Guaranty Company of Wisconsin not a trust company bank under Chapter 94 of the Statutes.

HON JAMES A. FREAR,
Secretary of State.

July 26, 1911.

I am in receipt of your letter of July 25th enclosing articles of incorporation of the State Guaranty Co. of Wisconsin and by which you ask me to advise whether or not a corporation of this character would come under the provisions of sections 1791d and 1791i—5 of the statutes and their articles filed with the commission of banking.

Section 1 of these articles of incorporation provides that the persons therein named “pursuant to title 19 and chapters 85 and 86 of the revised statutes of Wisconsin for the year 1898 and the several acts amendatory thereof and supplemental thereto to hereby associate” etc.

Section 4 provides “The business and purpose of such corporation shall be to loan money in the State of Wisconsin and elsewhere on real estate security. To buy and sell real estate mortgages; to buy and sell bonds and other evidence of indebtedness; to sell its own bonds and certificates upon the partial payment or installment plan; to guarantee the collection of any and all securities by it sold; to buy, sell and own real estate in the State of Wisconsin and elsewhere and to do

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any and all other acts necessary or convenient to carry out the purposes and business above stated.”

Sections 1791d to 1791i—5 inclusive were expressly repealed by chapter 186 of the laws of 1909. This chapter adds a new sub-chapter to chapter 94 of the statutes and provides for the incorporating of trust company banks. Such corporations are authorized by this chapter, among other things, to act generally as agent or attorney for the transaction of business, the management of estates, the collection of rents, interests, dividends, mortgages, bonds, bills, notes and other securities or moneys and also as agent for the purpose of issuing, negotiating, registering, transferring or countersigning certificates of stocks, bonds, or other obligations of any corporation, association or municipality and manage any sinking fund therefore on such terms as may be agreed upon, and may also accept and execute the officers of executor, administrator, trustee, receiver, assignee or guardian of any minor or insane or incompetent person, lunatic or person subject to guardianship.”

Such corporations are further authorized to take and receive from any individual or corporation for safe keeping and storage, gold and silver plate and other valuables, etc.

From this it is my opinion that the State Guaranty Co. of Wisconsin does not come within the provisions of chapter 186 which now takes the place of the sections you mention, but that the parties intended to organize under the general provisions relating to the organization of corporations as found in section 1771 and the subsequent sections of the statute.

Official Opinions—Banks—Trust Companies.

Banks and Banking—Where the Commissioner of Banking has taken charge of a bank believed to be insolvent, he is authorized to employ counsel and pay them from the assets of the bank.

HON A. E. KUOLT,

October 2, 1911.

Commissioner of Banking.

In your letter of September 19th you inclose a letter from F. P. Ainsworth, Special Deputy Commissioner of Banking, in which he advises that steps be taken immediately to enforce the double liability of the stockholders of the Bank of Clear Lake, and you ask me to advise you whether, under the circumstances stated by Mr. Ainsworth, it is lawful to make a levy at this time on account of the double liability of the stockholders.

The statute authorizes you to employ counsel for such services as may be required in carrying out the provisions of the law where you have taken charge of a bank, and that they be paid out of the assets of the bank. There are so many details of the business that need to be taken into consideration before I would be in a position to answer your question, and these details can be ascertained so much more clearly by a person on the ground, that I deem it my duty to advise you to employ local counsel, with whom Mr. Ainsworth can easily consult personally, and to take such action as such local counsel may advise

Banks and Trust Companies—A foreign trust company, appointed executor of the will of a non-resident decedent, is not authorized to execute a conveyance of land owned by such decedent in this state, where such trust company has not complied with the provisions of Section 1770b of the Statutes.

HON. A. E. KUOLT,

October 24, 1911.

Commissioner of Banking.

In your letter of October 21st you inclose a letter from Charles A. Erhart, of Superior, asking whether the Trust Company of America, of New York City, as executor of an estate can legally

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convey real estate in Wisconsin; you state that the said Trust Company of America has not been incorporated in this state: and ask for my opinion upon this question.

Section 1770b of the statutes as amended provides in part that no corporation not incorporated under the laws of this state

“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.

It further provides:

“Every contract made by or on behalf of any such foreign corporation, affecting the personal liability thereof or relating to property within this state, before it shall have complied with the provisions of this section, shall be wholly void on its behalf and on behalf of its assigns, but shall be enforceable against it or them.”

It also provides a penalty of five hundred dollars for any violation of any of the provisions of the section.

I have not found any decisions construing statutes similar to this upon transactions such as are mentioned in Mr. Erhart's letter. There are, however, numerous cases construing statutes of this kind. The courts generally hold that single transactions do not constitute “doing business” within the meaning of a statute similar to this. (See 6 Thompson on Corporations, sec. 2936.) This statute, however, contains the further provision that no such corporation shall dispose of property in this state. Such a transaction as that mentioned by Mr. Erhart would, of course, be disposing of property, and I am of the opinion that the court would hold that such a transaction was a violation of the statute. Furthermore, it would be the making of a contract by such foreign corporation relating to property within this state, which is prohibited by the other part of the section that I have quoted. Under the provisions of the statute, if such a deed were made, the grantee would acquire good title to the

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property. The corporation, however, would be laying itself liable to the penalty provided by the statute.

I am of the opinion that the proper procedure in this case would be to take out ancillary administration in this state and then let the administrator appointed by the courts of this state take proper proceeding for the conveyance of the property.

Banks and Trust Companies—Foreign Corporations—Foreign Trust Companies may be authorized to do business in this state.

HON. A. E. KUOLT,

December 5, 1911.

Commissioner of Banking.

Yours of November 28th is received. You say that certain trust companies have applied for authority to do business in this state; that under an opinion given by the Attorney General on January 20, 1906, they can enter this state by complying with all the requirements of the law to which trust companies are subjected; that in this connection the Attorney General quotes chapter 434 of the laws of 1901; that since the date above given the laws governing trust companies in Wisconsin have been materially amended, and you inquire whether such foreign trust companies are now excluded from doing business in this state.

You also inquire whether or not a trust company doing business in Wisconsin may deposit railroad bonds with the State Treasurer under section 2124—77j.

In answer to your first question I will say that the opinion of my predecessor referred to by you is found on page 620 of the biennial report and opinions of the Attorney General for 1906. I have been unable to find any statute that would lead me to the conclusion that trust companies organized in other states than Wisconsin may not transact business in this state by complying with our statute in relation to foreign corporations. It seems to me that the opinion referred to still holds

Official Opinions—Banks—Trust Companies.

good, under our present statute. Subdivision 10 of section 1770b 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.”

Under this section all foreign trust companies desiring to do business in this state are required to comply with all the laws relative to trust companies that have been organized in this state and I see not reason why they cannot transact business as domestic trust companies when they have complied with all of our laws relating to trust companies and also the provisions of section 1770b, relating to foreign corporations doing business in this state.

In answer to your second question I will say that under the provisions of the section quoted by you, deposits or cash, bonds or mortgages are required and must be approved by the Commissioner of Banking. I see no reason why the term “bonds” as here used would not include railroad bonds, if they are approved by the Commissioner of Banking. Later on, in the same section, public bonds are referred to, such as bonds of municipalities, etc., but here the term is used in its broad sense, which undoubtedly would include railroad bonds.

Official Opinions—Banks—Trust Companies.

Banks—Corporations—Sec. 1789 of the Statutes, relating to the dissolution of corporations, is not applicable to banking corporations. They are governed by Sec. 2024—28 of the Statutes, and the notice thereof should be filed with the Commissioner of Banking.

HON. JAMES A. FREAR,

March 22, 1912.

Secretary of State,

Madison, Wisconsin.

In your letter of the 21st you state that you have had presented to your department two copies of a resolution dissolving the Peoples State Bank of Hudson, Wisconsin, prepared in accordance with section 1789 of the statutes. You state that the interpretation heretofore had by your department in that section 2024—28 of the statutes requires such dissolution to be filed with the bank examiner, and you ask my opinion as to your authority to file these papers.

Section 1789 of the statutes, as amended by chapter 507, laws of 1905, provides in part:

“Any corporation organized under any law may, when no other mode is specially provided, dissolve by the adoption of a written resolution to that effect” etc.

A further provision is:

Duplicate copies of such resolution, with a certificate thereto affixed, signed by the president and secretary,
* * * shall be forwarded to the secretary of state.”

You will note that this provides a method of dissolution when no other mode is specially provided.

Section 2024—28 of the statutes provides:

“Any bank organized or doing business under the provisions of this act may go into liquidation by a vote of its stockholders owning two-thirds of the capital stock. Whenever a vote is taken to go into liquidation, it shall be the duty of the board of directors to cause notice of this fact to be certified under the seal of the bank by its president

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and cashier to the commissioner of banking, and the publication thereof, notifying the creditors to present their names against the bank for payment, shall be made once in each week for eight successive weeks in a newspaper published in the village, city or county in which the bank is located, and if no newspaper is there published, then in a newspaper published at the nearest county seat.”

This latter section provides a special mode for the dissolution of banks. That being true, section 1789 has no application. In my opinion, the Peoples State Bank should follow the provisions of section 2024—28, and there is no authority for filing the resolutions with your department.

Banks—Corporations—Sec. 1789 of the statutes relating to the dissolution of corporations is not applicable to banking corporations. They are governed by sec. 2024—28 of the statutes and the notice thereof should be filed with the Commissioner of Banking.

MR. SPENCER HAVEN,

March 30, 1912.

Hudson, Wisconsin.

In your favor of March 25th you refer to my letter of March 22d to the secretary of state, in which I advised him that section 1789 of the Wisconsin statutes has no application to the dissolution of state banks and gives the secretary of state no authority for filing a resolution for such dissolution in his department, the matter being controlled by section 2024—28.

At your request I have re-examined the question and find that section 1789 as originally enacted by section 5 of chapter 146, laws of 1872, provided a method of dissolution for “any corporation organized under the provisions of this act.” The amendment made by section 7, chapter 113, laws of 1874, preserved the same language. The revision of 1878 first made the provisions applicable to “any corporation organized under any law.”

Official Opinions—Banks—Trust Companies.

The constitution as originally adopted deprived the legislature of "power to create, authorize or incorporate by any general or special law any bank" etc.; but provided that the legislature might submit to the people "the question of 'bank' or 'no bank'" and that if the vote were favorable might pass a banking law provided that it should have no force until submitted to and approved by the people at a general election. Sections 4 and 5, article XI, Wisconsin constitution. Pursuant to a favorable vote in 1851, the legislature passed a general banking law—chapter 479, laws of 1852—which provided for the incorporation of banks, and in sections 35 and 36 thereof provided for their "relinquishing the banking business;" and by amendments in 1858 (section 1, chapter 98) provided that upon the controller's surrendering securities deposited, etc., the "association shall cease to transact the ordinary business of banking not necessary in liquidating the affairs of the association." These provisions remained unchanged until after the amendment to sections 4 and 5, article XI of the constitution in 1902, dispensing with the necessity of a popular vote on amendments to the banking laws and the enactment of chapter 234, laws of 1903, section 23 of chapter 2 of which act is the present section 2024—28, providing for a bank's going "into liquidation."

It will thus be seen that the incorporation of banks has, under our constitution and laws, always been a thing separate and apart from the incorporation of other corporations. And it may well be doubted whether a law providing for the dissolution of corporations could constitutionally have any application to banks unless adopted in conformity to the constitution, i. e. prior to 1902, by submission to popular vote, and since that time by a two-thirds vote of the legislature. See *In re Koetting*, 90 Wis. 166, 169. *Northwestern National Bank v. Superior*, 103 Wis. 43. *State ex rel v. Sparling*, 129 Wis. 164.

But, however that may be, section 1789 when originally enacted by section 5 of chapter 146, laws of 1872, was not applicable to banks but only to "corporations organized under the provisions" of that act, and even when made applicable by the revision of 1878 to "any corporation organized under any law,"

Official Opinions—Banks—Trust Companies.

“when no other mode is specially provided,” it was not applicable to banks because another mode was then provided and had been in existence since 1852, i. e. sections 35 and 36 of chapter 479, laws of 1852, providing for “relinquishing the banking business” etc., which sections have now been replaced by section 2024—28, providing for a bank’s going “into liquidation.”

In view of this separation of banks from other corporations,—their special method of organization as found in sections 2024—6 to 2024—8 including and filing of their articles with the commissioner of banking instead of with the secretary of state, and the apparent incongruity of filing a dissolution resolution in the latter’s office—it seems a necessary conclusion that section 2024—28 is to be construed to authorize the dissolution of banks provided the words there used will bear that construction. I appreciate that dissolution and liquidation are not necessarily synonymous, but it seems to me that section 2024—28 provides for the termination of corporate existence as well as for the winding up of the corporate affairs. The following language from a New York case shows that the word “liquidate” will bear such a construction:

“In its general sense liquidation means ‘the act or operation of winding up the affairs of a firm or company by calling in the assets, settling with its debtors and creditors and apportioning the amount of profit or loss.’ Century Dictionary 3474. * * * The directors did not make good the deficiency but decided to dissolve. Call it by any name—winding up, liquidating, transferring stock or assets—the end nevertheless remains the same. The purpose was to terminate effectually the existence of the Traders Company as an independent insurance corporation.”

L. D. Garrett Co. v. Morton, 71 N. Y. Suppl. 17, 19, 20.

While section 2024—28 does not in terms provide for the termination of corporate existence as does section 1789, section 1764 plainly places a three-year limitation on the corporate existence of “all corporations * * * which shall be voluntarily dissolved in the manner provided by law.” This section applies

Official Opinions—Banks—Trust Companies.

to banks. *Lindemann v. Rusk*, 125 Wis. 210, 225. It has been in existence since 1849, prior to the enactment of the first banking law, and its general terms clearly apply in the absence of any particular provisions in the banking law.

My opinion therefore remains unchanged, that section 1789 gives the secretary of state no authority for filing the resolution dissolving a bank.

Banks and Trust Companies—Foreign—Annual examination fee is payable June 1st, even though examination, has not then been had.

HON. ALBERT E. KUOLT,
Commissioner of Banking,
Madison, Wisconsin.

April 9, 1912.

In your favor of April 4th you request my opinion as to whether the annual examination fee prescribed by section 2019 (chapter 172, laws 1911) can or should be collected from a foreign trust company if such company has not been examined by your department.

Assuming as you do that a foreign trust company is subject to the provisions of section 2019 I note that by the second paragraph of that section the fee is payable on or before the first day of June in each year, while section 2018 does not require the examination to be made at any particular time either before or after June 1st. The fact that the statute denominates the fee "an annual examination fee" is as consistent with a *proposed* examination as with one that has actually been had. A different construction would be in direct contradiction of the provision that the fee "shall be remitted * * * on or before the first day of June" etc.

My conclusion therefore is that the fee is payable without regard to whether the examination has in fact been made prior to that date or not.

Official Opinions—Banks—Trust Companies.

*Banks and Trust Companies—Foreign Corporations—*A foreign trust company whose name contains the word "trust" may not be licensed to do business in Wisconsin.

MR. ALBERT E. KUOLT,
Commissioner of Banking,
Madison, Wisconsin.

May 10, 1912.

In your favor of May 6th you state that the Michigan Trust Company, a corporation organized under the laws of Michigan, desires to obtain a license pursuant to section 1770b, Wisconsin statutes, to do business in Wisconsin. You attract my attention to the opinions given by this department under date of January 20, 1906, and December 5, 1911, to the effect that foreign trust companies may do business in Wisconsin by complying with the laws relative to domestic trust companies. You refer to section 2024—77p, Wis. Stats., prohibiting all corporations not organized under the provisions of sub-chapter 4 of chapter 94 of the statutes from using the word "trust" in their business or as part of their name or title, and request my opinion as to whether a foreign trust company having that word in its corporate name can be licensed to do business in Wisconsin, and whether such corporation can lawfully loan money on mortgage on lands in Wisconsin without complying with section 1770b.

Section 2024—77p was enacted by chapter 186, laws of 1909, subsequent to the opinion first above mentioned, and provides: "All . . . corporations not organized under the provisions of this chapter are hereby prohibited from using the word 'trust' in their business or as portion of the same or title of such . . . corporation."

"It is a well recognized principle of statutory construction that general terms and expressions are primarily to be accorded their natural, full and general significance."

Black on Interpretation of Laws, p. 196.

Under such principle it seems to me that foreign corporations are included within the discrimination "All . . . corporations not organized under the provisions of this subchapter." Such a

restriction may lawfully be imposed on a foreign corporation since it "has no right to exercise its franchise in any state other than that of its creation except upon such terms and conditions as each state may see fit to impose."

Independent Tug Line v. L. S. L. & B. Co., 146 Wis. 121, 123.

Foreign corporations are as much within the reason of the law as domestic corporations and I am therefore of the opinion that no company, domestic or foreign, may use the word "trust" in its business or as part of its name unless it be organized under the provisions of subchapter 4 of chapter 94. Consequently no license should be issued to a foreign corporation whose name violates section 2024—77p.

The amendment to subsection 2 of section 1770b, Wis. Stats., by chapter 214, laws of 1911, that "nothing in this section shall be construed to prevent foreign corporations from taking or holding mortgages or trust deeds on property in this state to secure payment of money loaned or advanced" obviously makes it unnecessary for such corporations to comply with section 1770b in order to merely loan money on such mortgages or trust deeds but it may be a serious question whether a foreign corporation having a name containing the word "trust" would not by taking such mortgage violate section 2024—77p. Are they not thus "using the word 'trust' in their business or as a portion of the name . . . of such corporation?" This does not seem to be involved in your question and I therefore express no opinion thereon.

Banks and Banking—Guaranty—Statute of Frauds—A letter that the writer will "guarantee" the payment of "checks" of a certain corporation is a sufficient compliance with Sec. 2307 Stats., requiring the consideration to be stated in writing in an agreement to answer for the debt, default, or miscarriage of another person.

A bank is not authorized to enter into a contract of guaranty.

HON. A. E. KUOLT,

May 15, 1912

Commissioner of Banking.

In your letter of the 13th you inclose a letter from C. R. Carpenter, cashier of the Commercial and Savings Bank, of

Official Opinions—Banks—Trust Companies.

Racine, to H. B. Robinson, president of the Merchants and Savings Bank, of Kenosha, dated October 7th, 1911, and reading as follows:

“Your letter dated the 6th just received and in reply will state that until further notice from us we guarantee to you the payment of checks United Refrigerator & Ice Machine Company, given for pay roll, in addition to our statement that we would protect you on any small checks cashed for their accommodation.”

You ask my opinion as to whether the guaranty offered by Cashier Carpenter is valid in the absence of any consideration.

Section 2307 of the statutes provides that certain agreements shall be void

“unless such agreement or some note or memorandum thereof, expressing the consideration, be in writing and subscribed by the party charged therewith.”

Among the agreements referred to is the following:

“Every special promise to answer for the debt, default or miscarriage of another person.”

The word “checks,” in my opinion, sufficiently expresses the consideration to satisfy this requirement of the statutes.

Waldheim v. Miller, 97 Wis. 300.

Miami Co. Nat. Bank v. Goldberg, 133 Wis. 175.

You also ask whether, and to what extent, a state bank may, under the law (section 2024—9) assume the burden of a contingent liability created under the circumstances presented in the premises.

I am assuming that the checks referred to are drawn upon the Commercial and Savings Bank at Racine. Section 2024—9 of the statutes prescribes the powers of banks incorporated under the laws of this state. There is nothing in this section that authorizes the entering into contracts to guarantee payment, unless it can be inferred from the following:

“to make all contracts necessary and proper to effect its purpose and conduct its business.”

Official Opinions—Banks—Trust Companies.

The making of contracts of guaranty such as the one in question is no part of the business of a bank, nor necessarily incident to it.

3 Am. & Eng. Ency. of Law (2nd ed.), 801, and cases cited.

Possibly it might be considered as a certification of the checks Section 2024—37 of the statutes provides:

“It shall be unlawful for any officer, clerk or agent of any bank doing business under this act to certify any check, draft or order drawn upon the bank unless the person, firm or corporation drawing such check, draft or order has on deposit with the bank at the time such check, draft or order as certified an amount of money equal to the amount specified in such check. Any check, draft or order so certified by the duly authorized officer shall be a good and valid obligation against such bank.”

As no limitation is placed upon the amount of checks guaranteed, manifestly it is impossible for the cashier of the Commercial and Savings Bank to know whether the drawer of the checks has on deposit an amount equal to the amount specified in the checks. Such agreement or contract is therefore ultra vires and void.

Brown v. Needles Nat. Bank, 87 Fed. 430.

I return Mr. Carpenter's letter herewith.

Banks and Trust Companies—State Treasurer—Exchange of Securities.

HON. ANDREW H. DAHL,
State of Wisconsin,

May 20, 1912.

Madison, Wisconsin.

In your letter of April 6th you state:

“The Milwaukee Trust Company have changed their name to the First Savings and Trust Company, and I am unofficially informed that this First Savings & Trust

Official Opinions—Banks—Trust Companies.

Company have also taken over the Fidelity Trust Company. This latter company have on deposit in this department a large amount of securities as their statutory deposit and the First Savings & Trust Co., has offered to furnish securities in exchange for some of the securities deposited by the old Fidelity Trust Company. I have refused to deal with the First Savings & Trust Company with reference to these securities as I have no official information nor any order of the court showing that the Fidelity Company has been absorbed by the First Savings & Trust Company.

In order to get the exchange of securities the Fidelity Trust Company has forwarded these securities and requested an exchange, which I have made with them. Am I not warranted in making these exchanges of securities with the Fidelity Trust Co. until I am officially informed that the consolidation of the two companies has been ordered by the courts?"

It seems to me that you are entirely justified in refusing to deal with the First Savings and Trust Company with reference to the securities deposited by the Fidelity Trust Company until some proof is furnished you that the former has succeeded to the rights of the latter. Similarly, I think you are justified in continuing to deal with the Fidelity Trust Company with reference to an exchange of the securities deposited with you by that company until you have information that that company has no longer a legal existence.

It might perhaps be well for you, in view of the information that you have as to the taking over of the Fidelity Trust Company by the First Savings and Trust Company to inquire of the Commissioner of Banking whether any liquidation of the affairs of the Fidelity Trust Company has been had. Should you find that that company had dissolved or liquidated its affairs so that it could not have any officers legally authorized to represent it, it might perhaps be your duty to refuse to make exchanges of securities with the Fidelity Trust Company.

Official Opinions—Banks—Trust Companies.

Banks—State Banks—Power to make loans on real estate, sell several notes and hold mortgage for owners of notes. No liability imposed by an assignment of a note in the absence of any clause creating the liability.

HON. A. E. KUOLT,

June 19, 1912.

Commissioner of Banking.

In your favor of June 15th, you enclose a blank form of partial assignment of mortgage used by a state bank and request my opinion, first, as to whether "in making a loan secured by mortgage on real estate in receiving several promissory notes amounting in the aggregate to the face value of the loan, in selling these notes to various customers, and in holding said mortgage, the state bank assumes the functions of a trust company for which there is no authority under the law," and, second, whether "the partial assignment of a mortgage holds the bank responsible for the payment of whatever notes are secured by such mortgage;" so that "the sale of such notes would be in the nature of a re-discount entailing a contingent liability upon the bank."

As to your first question it seems to me that the making of a loan on real estate and the selling of the notes representing it are both authorized by the banking law. The question of exceeding the powers given by statute would arise only as to the acts of holding the mortgage, insurance policies, etc. and in collecting the principal and interest for the owners of the notes, all of which things are provided for in the form of assignment. I am of the opinion, however, that these acts are clearly authorized as incidental to the power to make the loan and to sell the notes. As soon as the indebtedness is divided the mortgage must be held by someone and it does not seem to me that the powers granted to banks are so restricted that a bank may not lawfully do the acts in question.

As to your second question, I do not find anything in the assignment that imposes any liability on the bank for the pay-

Official Opinions—Banks—Trust Companies.

ment of the notes assigned and am, therefore, of the opinion that the giving of such assignment does not create any liability, contingent or otherwise, on the part of the bank. I do not understand that any question of the bank's liability arising from its endorsement of the notes in question is involved.

Official Opinions—Bridges and Highways.

OPINIONS RELATING TO BRIDGES AND HIGHWAYS.

Highways—Bridges—There is no statute authorizing counties to aid towns in building bridges that are not upon a public highway.

JOHN W. SODERBERG,

July 13, 1910.

District Attorney,

Barron, Wisconsin.

Your letter of the 12th inst. has been received. I am unable to find any authority in the statutes of Wisconsin authorizing a county to aid a town in building a bridge, except when such bridge is upon a public highway. It seems to me that at the time of building the bridge it must be upon a public highway and that the laying out and building of a highway subsequently would not authorize the county to lend aid. The statutes of this state relating to the building of bridges by municipalities, and especially the law relating to the giving of aid by counties, refer to bridges upon public highways.

Bridges—County Board—Liability of county to town for bridge building. What assessment applies?

A. J. MYRLAND,

September 26, 1910.

District Attorney,

Grantsburg, Wisconsin.

The receipt of yours of September 20th is acknowledged. You state that the equalized valuation of the Town of Trade

Official Opinions—Bridges and Highways.

Lake in your county, as found by your county board at its November session, 1908, was \$381,669; that at the annual meeting of the board of supervisors held in November, 1909, the town made application for aid to build a bridge across one of the streams in the town, under section 1319, as amended by chapter 397 of the laws of 1909; that the estimated cost of said building was \$500, and the difference between the amount for which the town would be liable, one-tenth of one per cent. of \$381,669 and \$500 being \$118.34; that the county board appropriated to said town the sum of \$118.34 a few hours after such board had equalized the valuation of all the towns in the county, which equalized valuation for the Town of Trade Lake was \$409,582, and had the same properly levied, and that it has since been collected; that the bridge has now been completed, at a cost of \$478.92; that the question now arises as to whether Burnett County is liable to the town for the difference between \$409.58, one-tenth of one per cent. of the equalized valuation of said town as made at the annual session of 1909, and the cost of the bridge, \$487.92, under subdivision 3 of chapter 397 of the laws of 1909, amending section 1319.

In answer to your inquiry I will say that I have read over carefully the statute in question and it is my opinion that the meaning is not made altogether clear, so as to cover a case such as is presented. I think, however, that subdivision 3 of section 1319 as amended is so worded that it indicates that it is the assessment as already made when the petition is filed with the county board. The statute is as follows:

“When such bridge to be constructed or repaired is located wholly or partly within a town having a total valuation of less than six hundred thousand dollars according to the last assessment as equalized by the county board, the county board shall pay,” etc.

Under this statute the computation must be made at a time before the bridge is constructed, as the statute refers to a bridge that is yet to be constructed and then states that it

Official Opinions—Bridges and Highways.

shall be computed according to the last assessment as equalized by the county board: that is, the assessment as equalized by the county board before the bridge is constructed, or when the application is made.

I am therefore of the opinion that, in the case submitted by you, the computation should be made according to the assessment of 1908.

Highways—Bridges—Counties—Municipal Corporations—The county aid given to a town for improving a highway, under Sec. 1311, Stats., is to be raised by tax upon the entire county.

Cities governed by the general charter law are exempt from taxation for bridges beyond their corporate limits.

MR. C. A. KADING,

October 20, 1910

District Attorney,

Watertown, Wis.

Replying to your letter of the 19th inst. you are advised that subdivision 2 of section 1311 of the Wisconsin statutes contemplates that the county aid given to a town for improving a highway in the manner indicated, shall be by tax upon the entire county, which means all the towns, villages and cities therein.

It is my opinion that subsection 8 of section 1319 Wisconsin statutes, as amended by chapter 397 laws of 1909, exempts from taxation for bridge purposes, all cities and villages that by law maintain their own bridges, and the general charter law (sec. 925—242) requiring cities to construct, maintain and repair bridges it follows that cities governed by the general charter are exempt from taxation for bridges beyond their corporate limit.

Official Opinions—Bridges and Highways.

Highways—Dams—Towns—There is no statute authorizing a town to purchase for highway purposes a perpetual right of way across the dam of a private corporation.

MR. VICTOR T. PIERRELEE,

November 3, 1910.

District Attorney,

Ashland, Wisconsin.

In reply to your letter of the 1st inst., concerning a bridge in the town of White River in Ashland county, you are advised that there is no provision of law authorizing a town to purchase for highway purposes a perpetual right of way across the dam of a private corporation, and pay for same in installments. Our courts have held that a town is a quasi-corporation only, with limited powers, and can do nothing which is not expressly authorized or clearly implied from authority expressly conferred by statute. *Eaton v. Manitowoc Co.* 44 Wis. 489, *State ex rel. Thompson v. Welber*, 129 Wis. 639. The case you present is one for special legislative consideration and as the legislature will meet in January there should be no difficulty in securing the passage of an act that will give to the town and county power to meet the emergency.

This is much better than attempting to strain or violate existing statutes to meet a situation that so far has not been brought to the attention of the law making body of the state.

Highways—Under Sec. 1299g counties cannot give aid to towns for highways, unless town votes a tax in addition to the usual highway tax.

SAM WILLIAMS,

July 21, 1911.

District Attorney, Sawyer County,

Hayward, Wisconsin.

I am in receipt of your letter of the 19th, in which you ask for my opinion on the following questions:

“1st. In order for a town to receive county aid under section 1299g R. S., is it necessary that the voters shall vote a tax in addition to the usual highway tax?”

Official Opinions—Bridges and Highways.

“2nd. Can the town board pass a resolution setting aside a part of the usual highway tax that has been voted to build a certain road, and ask county aid under section 1299g?

“3d. Has the county any power to grant aid to towns under section 1299g, where the voters have failed to vote a tax in addition to the usual highway tax?”

That part of section 1299g which has a bearing upon the first two questions asked provides as follows:

“Whenever the supervisors of any town shall file a petition with the county board of the county in which such town is situated, setting forth that said town, in addition to levying the usual highway tax, has voted to make or repair any road or roads wholly or partly therein and has provided for the payment of one-half the cost of making or repairing the same, said county board may appropriate the other half of such cost and cause such sum to be levied upon the taxable property in the county as will, with the amount provided by said town, be sufficient to defray the expense of making or repairing the road or roads designated in the petition.”

Under this provision it seems plain to me that, before the county board is justified in appropriating the money to pay one-half the cost of repairing such road in any town, it must affirmatively appear by the petition of the supervisors of such town that they have provided for the payment of the other half of such cost. The only method by which they can provide for such payment is by levying a tax for that purpose. The statute itself provides that this shall be in addition to the usual highway taxes. Webster defines “provide” as, “To procure means in advance; to take measures in view of an expected or possible need.”

It seems to me that the conclusion is irresistible that the Legislature intended that town boards proceeding under this section should first levy an additional tax for the purpose of paying such expense, as well as levying the usual highway taxes.

Official Opinions—Bridges and Highways.

The same course of reasoning leads me to the opinion that the setting aside of a part of the usual highway tax that has been levied by the town board is not a compliance with the provisions of this section.

The section further provides that

“Nothing herein contained shall be construed to prohibit any county board from making or repairing any roads in the county and, in case the whole cost of constructing or repairing any road or roads is to be borne by any county or, in case any county board shall arrange with such town to have exclusive charge of such work, then such board may direct the letting, inspection and acceptance of such work in any manner they may deem proper.”

You will notice that this does not in any way authorize the making or repairing of any roads by the county, but merely provides that nothing contained in the section shall be construed as prohibiting the county from making or repairing roads where they have that power under some other section of the statutes. Section 1300 authorizes county boards to lay out highways or to adopt as a part of any county highway any highway or part thereof previously laid by the town supervisors. Section 1304a provides that any county board may, at any annual meeting, designate certain main traveled highways in the county as county roads, for the purpose of furnishing county aid in the permanent improvement of such roads in connection with the several towns in which such roads, either in whole or in part, may be located, in the manner hereinafter provided.

The provisions of section 1299g would not prohibit the county board from proceeding under either section 1300 or section 1304a, but the section does not of itself authorize the county board to grant aid to towns, except where they have complied with the provisions of that particular section.

Official Opinions—Bridges and Highways.

Highways—State Aid for—Law is mandatory on counties.

Same—Money raised by towns for such purpose can only be used on the highways designated.

Same—Town cannot receive aid in excess of an amount equal to the amount raised by it.

Same—Cities and Villages not entitled to state aid.

Same—Supervisors from cities and villages have vote on county board on questions under state aid law.

Same—Work need not, necessarily, begin at county seat.

Same—Town determines amount to be laid out within its limits.

JAMES KIRWAN,

August 17, 1911.

District Attorney,

Chilton, Wisconsin.

I have before me your letter of August 15th, in which you ask a number of questions relative to chapter 337 of the laws of 1911, being the law known as the State Aid for Highways Law.

Your first question is, "Is such a law mandatory on county boards, or not?"

In reply I call your attention to the following provisions of the chapter:

Section 1317m-3, subd. 1, provides that the system of prospective county highways heretofore selected by the various county boards shall be known as the county system of prospective state highways.

"Each county board which has not already selected such a system *shall* make provision for a system of prospective state highways at its first regular meeting after the passage and publication of this act."

And again in the same paragraph:

"Each county board or its committee *shall*, by conference with the county boards of adjoining counties or their committees or otherwise, cause their respective systems to join so as to make continuous and direct lines of travel between the counties."

Official Opinions—Bridges and Highways.

Paragraph 2:

“The county board *shall* cause the county clerk to file with state highway commission and with each town clerk an accurate copy of the county road map,” etc.

Paragraph 4.

“The county board, at its first regular session after the passage and publication of this act and at any regular meeting thereafter, *shall* determine what percentage of the cost of improving the system of prospective state highways shall be borne by the county and what percentage by the towns in the county,” etc.

From this it appears to me that the law is mandatory on county boards and that they cannot disregard it. It is true that a later provision is to the effect that, if the county board fails to elect a county commissioner, such county shall not share in the benefits of the state highway fund. This, however, in no way excuses them from taking the action which section 1317m—3 requires them to take.

Your second question is:

“If a town or towns in a county hold special elections before September 1st, 1911, and vote to raise the amounts required by this chapter from said towns and notify the county board duly, and said county board later refuses to act under this chapter at all, what legal effect has such special election; what will become of the funds so raised by said town, and is the county board legally free to refuse to lay out such county highway system of highways and to refuse any aid from said county to said town in said matter?”

Section 1317m--5, paragraph 2, provides:

“Upon receiving a petition in accordance with subsection 5 of section 1317m—4 of this act, the county board *shall* appropriate a sum to cover its share of the cost of constructing the improvements and cause such sum to be levied on all the taxable property in the county,

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provided, that the amount allotted to the county from the state highway fund is sufficient to pay the state's share of the cost of all the improvements to be made under subsection 1 of this section and those petitioned for by all the towns in the county."

Under this section, if the town holds the special election and votes to raise the required amount, the county board must appropriate the money to cover its share. Subsequent paragraphs in the same section provide what may be done in case the amount allotted to the county from the state highway fund is not sufficient to pay the State's share of all the improvements to be made under sub-section 1 and those petitioned for by all the towns in the county.

Your third question is:

"Can any moneys so raised at such special town elections be used by said town on any highway in said town, other than the highway therein along and over which said county system of public highways laid out by said county board runs?"

My answer to this question is, No.

Your fourth question is:

"Can the State Highway Commission legally, under this chapter 337, in any year give or grant to any town in any county which has held such special election and raised such moneys, any greater sum than a sum equal to the amount so raised by said town and spent by it on such county highway system of highways?"

My answer to this question is, No. If you will read over this chapter, it will answer, not only this question, but most of the other questions asked in your letter.

Your fifth question is:

"Do incorporated cities and villages share in such state highway fund?"

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The law simply provides for aid to towns. Cities and villages do not share in it.

Your sixth question is:

“If not, have the supervisors from such cities and incorporated village a vote on the county board of supervisors in laying out and establishing such county system of highways and in electing a county highway commissioner and fixing his salary, and do such cities and villages legally pay taxes like towns to such county highway fund?”

The law provides that the county board of supervisors shall lay out or establish the county system of highways. The members of such board come from cities and incorporated villages as part of the board and are nowhere prohibited from voting upon this question. The same is true as to the election of a county highway commissioner and fixing of his salary. That part of the highway fund to be contributed by the county is raised by the entire county, including cities and incorporated villages.

Your seventh question is:

“Such county highway system, said law says, shall start at county seats. Must the work be continuous from county seat, or can a piece of such highway system be built in each town voting therefor, each year, and eventually connected?”

That part of the law to which you refer is found in section 1317—3, paragraph 1, and reads as follows:

“The system shall at first include not to exceed fifteen percentum of the road milage of the county and shall begin at the corporate limits of the county seat and of the various market towns and railroad stations of the county and incude the main-traveled highways leading into each town in the county.”

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The county board is required to designate the highways upon which the work shall be done and provide for a system of prospective highways. This part does not refer to the actual work to be done, but to the system upon which the work is to be done. The work does not necessarily need to be done upon the whole system in any one year. The system of highways is prepared and then the various towns through which such highways run may vote as provided in the law and, when they have so voted, the work is to be done upon such part of the system of state highways as runs through the particular towns that have voted upon the question. It does not necessarily follow that the work shall begin at the county seat.

Your eighth question is:

“Who determines how much shall be laid out and spent each year in (a) the county (b) each town?”

The various towns voting upon the question may vote a special tax of not less than \$250 for building bridges upon a prospective state highway, or a tax of not less than \$400 for improvement of a portion of the system of prospective highways.

From this it follows that the town determines how much shall be laid out in a town; this, subject to the conditions found in section 1317m--5.

I believe this answers all of your questions. If, however, you desire further information or more specific information as to the workings of the law, would suggest that you communicate with the State Highway Commission, whose special duty it is to administer this law.

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Highways—Ch. 337, L. 1911, does not authorize giving aid to incorporated villages and cities.

MR. JAMES THOMPSON,

September 8, 1911.

District Attorney,

La Crosse, Wis.

Yours of September 6th in which you ask for an opinion on subsection I of section 1317m—5 of ch. 337 of the laws of 1911, is at hand.

You state that within the limits of the city of Onalaska in your county is a road or street about two miles in length connecting or being, in fact, a part of the main tarveled road through the county; that only a small portion of this road runs through the business portion of the city; that the road was originally constructed by county aid many years ago but is now entirely out of repair; that the city of Onalaska is unable financially to improve or maintain the road and is making application to the county board for aid, and you ask if, in my opinion, the county board has authority to improve or aid in improving said road lying within the corporate limits of the city.

Section 1317m—5, subsection 1, provides:

“The county boards are given authority to construct or improve, or aid in constructing or improving, any road or bridge within the county. If any part of the prospective system of highways is improved by the county alone by grading, draining or surfacing with stone gravel or other material as approved by the state highway commission, the county shall be entitled to the same amount of aid from the state as though the improvement had been petitioned for according to subsection 5 of section 1317m—4.

Section 1317m—4 provides for aid where the electors of any town vote a special tax for improving a portion of the system of prospective state highways or building a bridge thereon.

Section 1317m—5 provides what shall be a part of the system of state highways and it provides that such highways shall begin at the corporate limit of the county seat and

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of the various market towns and railroad stations of the county and include the main traveled highways leading into each town in the county.

I do not find that any part of ch. 337, laws of 1911, expressly refers to roads or streets within incorporated cities. The only place in that chapter that I find villages referred to is subsection 3 of section 1317m—2 which provides—"The Commission shall, when requested, advise towns, villages, and counties with regard to the construction and maintenance of any road or bridge. The plans of all bridges hereafter to be constructed under section 1319 of the statutes must be made to meet the approval of the Commission.

The title of this act is to repeal certain sections and subsections of the statutes and to create other" providing the state aid and supervision for the improvement of public highways, and making appropriations therefor.

The meaning of the term "highway" when used in the statute depends upon the legislative intent. It may be decided not to include streets in a city when used in a particular statute; 15 Am. & Eng. Cyc. of Law, pp. 350 & 351.

The term "road" is frequently used as synonymous with highway but does not appear to have any fixed legal meaning.

Section 4971 of the statutes, subdivision 5, provides "the word, 'highway' may be construed to include any road laid out by the authority of the United States, of the territory of Wisconsin or of this state or of any county or town, city or village, and all bridges upon the same."

The question you ask is one of considerable difficulty to answer. Just what construction may be placed upon the various sections of this statute cannot be told with any degree of certainty until the statute has been passed upon by the Supreme Court. The general scheme of the statutes, however, seems to contemplate the improving of public highways in the various towns throughout the state. Taking the plain and ordinary meaning of the words used in the statute it would appear that it did

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not contemplate state and county aid for roads or bridges within the limits of incorporated villages and cities.

The particular subsection to which you have called my attention uses language so general in its terms that taken by itself it might well be construed as including bridges or roads within the limits of incorporated cities but when taking it in connection with the other provisions of the chapter I am inclined to the opinion that it does not authorize the county board to improve or aid in improving a road lying within the corporate limits of the city.

Highways—State and county aid for. Petition by town for aid must be made prior to September 1—*Highways*—A provision in a will, giving property to a town “for the purpose of making such improvements in roads, or in any other way for the benefit of the town as the people thereof may direct, together with a resolution adopted at the annual town meeting accepting the request “for road purposes”—does not authorize the giving of state or county aid under the provisions of Sec. 1317m—4 of the statutes.

LAWRENCE J. MISTELE,

October 23, 1911.

District Attorney,

Jefferson, Wisconsin.

I have before me your letter of October 19th, in which you inclose a copy of the will of Leonard J. Potter, deceased, who you state died testate February 26th, 1909. You further state that this will was admitted to probate May 5th, 1909. You also inclose copy of resolution adopted by the Town of Oakland at the annual town meeting in 1910 and copy of agreement between the supervisors of the town of Oakland and the attorneys for contestants of said will and copy of that portion of the final judgment which assigns the sum of \$2500 to the Town of Oakland.

You ask whether or not the Town of Oakland is entitled to county or state highway aid and further state that this town

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will, at the November meeting of the county board, petition for such aid, based upon the settlement made in said estate.

The eighth clause in said will provides:

“After the death of my mother I will and direct that all of the fund reserved and set apart for my mother which shall remain unexpended shall be turned over and given to the Town of Oakland for the purpose of making such improvements in roads or any other way for the benefit of the town as the people thereof shall direct.”

The resolution adopted by the Town of Oakland at the annual town meeting in 1910 is as follows:

“Resolved, that it is the sense of the electors of the town that the contest over the will of Leonard J. Potter be settled upon a reasonable basis and the supervisors are instructed to endeavor to effect a settlement which will realize for the town the sum of two hundred dollars for the improvement of the present town hall and the sum of twenty-three hundred dollars for road purposes. And the supervisors are hereby authorized to execute and deliver any papers that may be necessary to effect such a settlement.”

The agreement between the contesting heirs of deceased and the supervisors of the Town of Oakland provides that the legacy in said will providing for the erection of a town hall in said Town of Oakland of the value of five thousand dollars is rejected, but that the provision heretofore quoted from said will, being the eighth clause therein, be accepted in full, the mother of said Leonard J. Potter being dead, the amount to be received under such provision in any event to equal the sum of \$2,500.

Paragraph 4 of section 1317m—4 of the statutes as found in chapter 337 of the laws of 1911 provides:

“Any sum of money bequeathed to a town, or collected and donated to a town, for the purpose of securing the improvement in any one of the manners specified in sub-section 2 of this section, of any portion of the system of prospective state highways lying in the town, may be accepted by the town board, and the subsequent procedure shall be the same

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as if a tax of like amount had been voted under the provisions of sub-section 1 of this section.”

Paragraph 5 of the same section provides:

“Whenever it has been determined in accordance with subsection 1, 3 or 4 of this section that funds will be available, the town board shall, on or before the first day of the following September, through the county clerk, petition the county board to allot and appropriate the proper amount to cover the county’s share of the improvement. Such petition shall state the location of the bridge or road to be improved, the character of the improvement desired, the sub-sections of this section under which the funds will be available, and the total sum which the town will have available for the work.”

It will be noted that the eighth clause of the will gives to the Town of Oakland the money “for the purpose of making such improvements in roads or any other way for the benefit of the town as the people thereof shall determine.” It appears, then, by the resolution adopted at the annual town meeting in 1910, that the people determined that two hundred dollars be used for the improvement of the present town hall and twenty-three hundred dollars for road purposes. The final judgment of the court makes no reference as to the use to be made of the money given to the town; but undoubtedly the town would be bound in that respect by the resolution adopted. The provision of the statutes as to money bequeathed is that, if the money bequeathed for the purpose of securing the improvement in any one of the manners specified in sub-section 2 of this section, “then the town board shall be entitled to aid.”

Sub-section 2 provides:

“Such special tax may be expended to pay the town’s share of the cost of constructing bridges on a prospective state highway; in reducing the grade of hills; in clearing, grading, draining, and surfacing not less than nine feet nor more than eighteen feet wide with stone, gravel, or other material approved by the state highway commission, a por-

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tion of the prospective system of state highways. The plans and specifications for all work contemplated under this act must be prepared or approved by the state highway commission before construction is undertaken.”

It would seem to me that the resolution adopted at the town meeting in 1910 does not provide for the money thus received from this estate being expended for the purpose of securing the improvement in any one of the manners specified in sub-section 2 of the section of the statutes referred to. It would appear to me that, under the resolution adopted, this money is to be used for general road purposes and therefore does not take the place of the special tax.

From your letter it would further appear that the town board did not make its petition on or before the first day of September. Your statement is that they will, at the November meeting of the county board, petition for such aid. In order to be entitled to such aid, they must make the petition on or before the first day of September. Whether they did so or not in this particular case, I am of the opinion that, under the facts as state the Town of Oakland is not entitled to either county or state aid.

Bridges—Towns—In building bridges over navigable streams towns may proceed under Sec. 1319 or under Sec. 1320 of the Statutes. To entitle towns to state or county aid in building bridges, under chap. 337 L. of 1911, the petition for such aid must be made prior to Sept. 1, and must state under which sub-section of said chapter funds will be available.

J. A. METZLER,

District Attorney,

Montello Wisconsin.

October 24, 1911.

In your letter of October 20th you enclose copy of a petition filed with the county clerk of Marquette County by the supervisors of the Town of Moundville asking for aid in

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building a bridge. You state that the petitioners do not say under what section of the statutes they are proceeding. You further state that the bridge which they are contemplating building crosses the Fox river, a navigable stream, and you ask whether, under the law they must proceed under section 1312 of the statutes of 1898, or whether they may proceed under section 1319 and acts amendatory thereof, and also, whether it is obligatory upon the county to appropriate the amount asked for the said petition.

It seems to me that you are mistaken in stating that the petition does not state the law under which the aid is asked for.

The last clause of the petition reads:

“Wherefore the undersigned supervisors of the said Town of Buffalo do hereby petition your honorable body to appropriate an amount equal to the sum provided by said two towns, viz., three thousand dollars, to cover the county’s share of the cost of the improvement to be expended for the above purpose, in accordance with the provisions of chapter 337, laws of 1911.”

Chapter 337 of the laws of 1911 is the one providing for state aid for the building of highways. Section 1317m—3 in said chapter provides for the adoption by county boards of a system of prospective state highways. Section 1317m—4 provides what towns must do in order to obtain county and state aid under provisions of this act. Sub-section 5 of this last section provides that the petition to the county board shall be made on or before the first day of September. Section 1317m—5 provides the powers and duties of county boards in regard to road construction and maintenance. Sub-section 2 of this section provides that, upon receiving a petition in accordance with sub-section 5 of section 1317m—4, the county board shall appropriate a sum to cover its share of the cost of constructing the improvements. The State Board of Highway Commissioners hold that this sub-section is mandatory and that, where a town applies for county aid, the

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county board has no option, but must grant it if the State's share of the cost of the improvement petitioned for is available. If the bridge in question is part of the prospective system of the state highways, as adopted by the county, then it would be proper for the town board to petition for aid from the county. Sub-section 5 of section 1317—4 provides in part:

“Such petition shall state the location of the bridge or road to be improved, the character of the improvement desired, the sub-sections of this section under which the funds will be available and the total sum which the town will have available for the work.”

I find that the petition in question fails to comply with this sub-section, in that it does not state the sub-sections under which the funds will be available. Neither does it appear from anything you have cited that petition was made prior to the first day of September. This would be necessary, in order to entitle the town to aid as requested. Section 1319 of the statutes as amended by chapter 397 of the laws of 1909 provides for the building of bridges and the giving of county aid therefore. Under that section the petition to the county board must set forth “the fact that said town has voted to construct or repair any bridge wholly or partly within such town, designating as nearly as may be the location of such bridge, and further stating that such town has provided for the payment of such proportion of the cost of such construction or repairs as is required by this section,” and thereupon the county board shall appropriate the sum required by this section to be paid by the county.

You will note that under this section the county board must appropriate the proper amount with the limitations as contained in said section.

It would appear to me that the petition submitted complies with the provisions of this section. Section 1320 provides for the building of bridges across navigable streams and the issuing of bonds in payment therefor. In my opinion, a town has the option to proceed under section 1319 or under section 1320, where the bridge is across a navigable stream.

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*Highways—State Aid For—Built by Counties Alone—*State aid cannot be given for more than eighteen feet in width of a public highway, even when such highway is constructed by the county alone.

HON. W. O. HOTCHKISS,

October 27, 1911.

Secretary Wisconsin Highway Commission.

In your letter of October 21st you say:

“The Wisconsin Highway Commission requests your opinion as to whether or not it has the legal authority under chapter 337 of the laws of 1911 (which is the law creating the Commission and providing for state aid in the construction and surfacing of certain highways) to grant state aid to a county to the extent of one-third of the cost of constructing and surfacing a highway with stone or gravel to a width of more than eighteen feet, where such construction and surfacing is initiated and done by the county and state alone, in accordance with sub-section 1 of section 1317m—5 of said chapter; the town in which the road lies not having voted a special tax for the improvement in accordance with sub-section 1317m—4, the work therefore not involving the expenditure of money raised by the town.”

Chapter 337 of the laws of 1911 is a very comprehensive law, relating to state aid for highways. Section 1317m—2, subsection 1, provides:

“The commission shall have charge of all matters pertaining to the expenditure of the state highway fund in the improvement of public roads and bridges in the state, and shall do all things necessary and expedient in the exercise of such supervision.”

Subsection 7 of the same section provides:

“The commission shall apportion the state highway fund among the counties according to this act.”

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Section 1317m—3, subsection 1, provides for the selection by county boards of county systems of prospective state highways. Subsection 4 of this section provides that the county board shall, at its regular session in November, determine what percentage of the cost of improving the system of prospective state highways shall be borne by the county and what percentage by the towns in the county, and that the towns and county together shall pay not less than two-thirds of the total of the improvement of roads and not less than four-fifths of the total cost of the construction of bridges.

It further provides that in no case shall the town pay more than the county.

Section 1317m—4, subsection 1, provides that towns may raise a special tax not exceeding three mills on the dollar, for improving such highways.

Subsection 2 of that section provides:

“Such special tax may be expended to pay the town’s share of the cost of constructing bridges on a prospective state highway; in reducing the grades of hills; in clearing, grading, draining, protecting or relocating a portion of a prospective state highway system; or in improving by grading, draining and surfacing not less than nine feet nor more than eighteen feet wide with stone, gravel, or other material approved by the state highway commission, a portion of a prospective system of state highways.”

The plans and specifications of all work contemplated under this act must be prepared or approved by the State Highway Commission before construction is undertaken.

It will be noted that under this subsection the special tax raised by any town cannot be used in improving more than eighteen feet in width of any highway.

Subsection 5 of this section provides:

“Whenever it has been determined in accordance with subsection 1, 3 or 4 of this section that funds will be available, the town board shall, on or before the first day of the following September, through the county clerk, petition the

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county board to allot and appropriate the proper amount to cover the county's share of the improvement."

Section 1317m—5, subsection 1, provides:

"The county boards are given authority to construct or improve, or aid in constructing or improving, any road or bridge within the county. If any part of the prospective system of state highways is improved by the county alone by grading, draining, or surfacing with stone, gravel, or other material, as approved by the state highway commission, the county shall be entitled to the *same amount of aid* from the state as though the improvement had been petitioned for according to subsection 5 of section 1317m—4. The county shall be entitled to take its proper percentage of the cost of such work from the allotment to that county from the state highway fund, and may then apportion the remainder of the allotment as directed by subsections 2 and 3 of this section for work petitioned for by the towns."

Subsection 6 of this section provides for the levying of an annual tax by the county board of not over three mills on the dollar on all taxable property in the county, to maintain the county board and bridge fund.

Section 1317m—7, subsection 2, provides:

"Whenever it is necessary for the proper construction of any road or bridge to change or relocate a portion of the system of prospective state highways, the town in which such portion lies shall provide the right of way of such width as it approved by the state highway commission."

Section 1317m—8, subsection 1, provides for a state highway fund to

"be used to assist towns and counties in the construction of roads and bridges on the county systems of prospective state highways. The state shall pay not more than one-fifth of the cost of bridges and not more than one-third of the cost of road improvements."

Subsections 2 and 3 of this section provide for the apportionment of this fund among the several counties of the state.

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It appears to me that the intention of the Legislature, in passing this law, was to provide for a system of state aided highways throughout the entire state. The object to be accomplished was not so much the procuring of wide highways or boulevards as it was to procure highways of reasonable width, improved in the manner therein prescribed, extending to all the principal towns in each county and throughout the state.

I have been favored with a written argument by Mr. Tibbs, Special Assistant District Attorney of Milwaukee county, who maintains that, where the improvement is made by the county alone, without special tax being raised in the towns, the Commission is authorized to aid to the extent of one-third of the cost in the case of roads of any width that the Commission may approve. He bases his argument upon section 1317m—7, sub-section 2, and section 1317m—8, sub-section 1. Section 1317m—7, subsection 2, it will be noted, makes provision for the relocation of portions of the system of prospective state highways. It provides that the town in which such portion lies shall provide the right of way of such width as is approved by the State Highway Commission.

There is quite a distinction between the right of way for a highway and the traveled track, or improved portion, of the highway. The Highway Commission might well require a town to procure a right of way of much greater width than the proposed improvement. Mr. Tibbs contends that the provision in section 1317m—8, subsection 1, contains the only limitation that is placed upon the distribution of the state highway fund by the Commission; that is, that it should grant or allot state aid in the construction of any highway in excess of one-third of the cost thereof.

I have given this argument of Mr. Tibb's careful consideration, but have been forced to come to a different conclusion than that reached by him. The provisions of subsection 1317m—3 relate to that part of the work done by the county. It appears to me that by this section the Legislature intended to provide a method by which highways might be improved

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where the town failed to provide the special tax. I cannot see that it was intended to allot the improvement of highways to a greater width, where the work is done by the county alone, than could be done had the town through which that particular highway lies voted a special tax in accordance with the provisions of section 1317m—4. It provides that, where the work is done by the county alone, the county shall be entitled to the same amount of aid from the State as though the improvement had been petitioned for by the town. Had the improvement been petitioned for by the town, the amount of state aid to which it would have been entitled would be a sum not exceeding one-third of the cost of improving not less than nine, nor more than eighteen, feet in width of such highway.

It does not seem to me that this phrase "entitled to the same amount of aid" should be construed as though it read "entitled to the same percentage of the cost." In my opinion, the Commission is not authorized to grant aid to a county under these circumstances, based on a width of more than eighteen feet.

Highways—State aid—Towns and counties may raise money for improvement of highways by the issue of bonds, payable in installments, and such installments of principal, as they are paid, be used as a basis for state aid under the provisions of chap. 337 L. 1911.

WISCONSIN HIGHWAY COMMISSION,
Madison.

November 16, 1911.

In your letter of November 13th you submit the following statement and question:

"Sections 1317m—4 and 1317m—5 of the state highway law afford a county and any town therein opportunity to raise yearly by taxation equal amounts, within specified limitations, for the improvement of any prospective state highway within the town; and section 1317m—8 provides

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for county participation in the distribution of the state highway fund each year according to the amount provided by the county and the towns thereof for expenditure in such year; and sections 1317m—12 and 1317m—13 afford counties and towns opportunity to execute large highway improvements requiring several annual levies to cover the expense, anticipating the same for present use by issuing bonds.

“This is suggested: To induce issuance of bonds and immediate construction of important highways instead of waiting to do the work by piecemeal, so to speak, citizens may offer to pay the interest on the bonds and such offers be accepted if, from year to year, as the money shall thereafter be raised by taxation to take up the bonds, the county can be represented on account thereof in the distribution of the state highway fund.

“Query: Assuming such a case as above suggested, and approved construction of a prospective state highway by use of money raised by issuance of town and county bonds—may the county, as suggested, participate in subsequent distributions of the state highway fund, each year being represented in such distribution by the money made available in such year for payment of the bonds used to secure the prior highway construction?”

If I correctly understand your inquiry, it is in substance this: If citizens of a town or of a town and the county arrange and bind themselves to pay the interest on a proposed bond issue, the money from such bonds to be used for permanently improving the proposed system of state highways, may the town and county expend the full amount of money raised in this manner in improving such highways in one year and then each year, as the bonds become payable, use the amount raised by tax for the purpose of paying the installment of principal on such bonds as a basis for receiving state aid?

Section 1317m—4 provides for the raising of a special tax by towns for highway improvement. Subsection 2 of that section

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provides for what purposes such tax may be expended. Subsection 3 of said section provides a method by which freeholders of the county may secure the improvement of highways within a town where such town has failed to raise the special tax provided for by subsection 1. Subsection 4 provides, that money bequeathed to a town or collected and donated to a town for the purpose of securing such improvements may be accepted by the town board, with the same effect as if a tax of like amount had been voted. Subsection 5 provides for a petition by the town board to the county to entitle it to county and state aid where funds will be available under the provisions of subsections 2, 3 or 4.

Section 1317m-5 provides for aid to be given by counties in the building of highways and further provides that counties may build highways or improve them without any proceedings on the part of the town and that, where that is done, the county shall be entitled to the same amount of aid from the State as if the improvement had been petitioned for by the town.

Section 1317m—12 provides:

“Any county, if its board shall so determine, may raise money for original improvement of any portions of the system of prospective state highways by issuing non-taxable four per cent. semi-annual interest payment coupon bonds running not more than ten years, and not exceeding with all other county indebtedness, the constitutional limit, the money to be expended in the respective towns in proportions determined by the county board according to section 1317m—5; such bonds to be in such form as the state highway commission shall approve, and not to be sold at less than par nor to non-residents of the county till residents shall have had reasonable opportunity, in the judgment of the county board, to purchase the same.”

It will be noted that there is nothing in this section that expressly provides that money raised by the sale of such bonds and expended upon the highways shall entitle the county to state aid.

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Your Commission, in Bulletin No. 1, has the following comment upon this section:

“The proceeds of such bonds will be available for state aid in so far as they may be kept and used in lieu of money raised by direct taxes each year for the purpose of paying the county’s share of state aid work. The proceeds may be used for construction by the county without state aid in connection with money raised by the towns by bonding under section 1317—13 or 1317—14, or the county can construct any road or bridges with such proceeds without town assistance.”

Section 1317m—13 provides:

“Any town, if the electors thereof shall so determine by a majority vote of the electors at a regular town meeting, or a special meeting duly called therefor, may raise money for original improvement of any portions of the system of prospective state highways, by issuing town non-taxable four per cent. semi-annual interest payment coupon bonds, running not more than ten years and not exceeding with all other town indebtedness the constitutional limit; such bonds to be in such form as the state highway commission shall approve, and not to be sold at less than par nor to non-residents of the town till residents shall have had reasonable opportunity, in the judgment of the town board, to purchase the same. Provided that the money obtained shall be promptly deposited with the county treasurer for use only with county money according to the design in issuing said bonds.”

The comment of your Commission upon this section is as follows:

“The proceeds of such bonds can be used for state aid construction insofar as they may be kept in the county treasury and used each year in lieu of money raised by direct taxes for the purpose of paying the town’s share of the cost of state aid improvements voted by the town.

“The proceeds may be used in connection with the pro-

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ceeds of county bonds provided the county votes to bond itself in accordance with section 1317m—12.”

While neither of these two sections last quoted expressly provides that the money raised by bonding may be used as a basis for securing state aid, I believe it follows by necessary implication that it may be so used. All of the several sections herein referred to are a part of chapter 337 of the laws of 1911, known as The New State Aid Highway Law. This law is designed to secure the improvement of highways throughout the state. In my opinion it should receive a liberal construction, for the purpose of carrying out the objects therein indicated. I believe that, where bonds are issued by towns and counties payable in annual installments under the provisions of sections 1317m—12 and 1317m—13, and the money is all expended in one year for the improvement of public highways, under the provisions and restrictions contained in the several sections of the chapter, the money raised annually to pay the installments of principal may be used as a basis for obtaining state aid. I do not think that any money raised to pay interest on such bonds could be used as a basis for obtaining state aid.

In arriving at this conclusion I have given the law an extremely liberal construction and I am by no means certain that the court would be equally liberal in construing it. It is a matter that I believe should be brought to the attention of the next Legislature, with a view of having the law amended so that it will expressly authorize such action. If, in the meantime, any town or county shall have proceeded in accordance with this opinion, it will be well to have the Legislature also ratify such action.

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Highways—Eminent Domain—County Board—County boards may institute and maintain condemnation proceedings for the purpose of acquiring the right of way for a prospective state highway.

HON. WILLIAM L. TIBBS,

December 16, 1911.

Assistant District Attorney,

Milwaukee, Wisconsin.

In your letter of December 14th, you ask for an opinion as to whether or not county boards are empowered, under Subsection 7 of Section 1317m—5, Chapter 337 of the Laws of 1911, to institute and maintain condemnation proceedings for the purpose of acquiring the fee or right of way in real estate over which to relocate, build or construct a prospective state highway under that law.

Paragraph 2 of Section 1317m—7 provides:

“Whenever it is necessary for the proper construction of any road or bridge to change or relocate a portion of the system of prospective state highways, the town in which such portion lies shall provide the right of way of such width as is approved by the state highway commission.”

Section 1317m—5, Paragraph 1, provides for the building of highways by counties, either alone or in connection with the towns.

Paragraph 7, of this section, provides:

“The county boards are empowered to acquire, purchase, hold, sell and convey for public use any property, real or personal, and to make any contract necessary to the discharge of their duties under this act. Whenever, for any reason, the county board cannot agree with the owner of such property upon the amount of compensation to be paid therefor, they may take such property by condemnation proceedings according to Section 694c, 694d, and 694e of the statutes.”

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In my opinion, under this last paragraph quoted, county boards are empowered to institute and maintain condemnation proceedings for the purpose of acquiring the fee or right of way in real estate over which to relocate, built or construct a prospective state highway. If there is any question as to their authority under this chapter, it seems to me that the provisions of Section 1300 and the succeeding sections of the statutes would be applicable and they could proceed by condemnation under those sections.

Highways—Bridges—State Aid for—Where a town is liable for a part of the expense of building and maintaining a bridge within the limits of an incorporated village, and such bridge is made a part of the prospective system of state highways, the town is entitled to state aid based upon its share of the cost of constructing such bridge.

MR. M. W. TORKELOSON,

December 26, 1911.

Bridge Engineer, Wisconsin Highway Commission.

In your letter of December 23rd, you state that the county board of Polk County has selected a system of highways in accordance with chapter 337 of the laws of 1911; that a portion of this system leading from Balsam Lake, the county seat, to Clear Lake is continuous with one of the principal streets of the village of Amery, an incorporated village, at the northern end, and is also continuous with one of the principal streets at the eastern boundary of the village; that a direct line between the end of this particular portion of the system at the northern corporate limit of the village and the beginning of the system at the east corporate limit of the village passes over a bridge which lies wholly within the village. You call my attention to chapter 284 of the laws of 1899, and the case of *Bloomer v. Bloomer*, 128 Wis. 297, and you ask if the town of Lincoln, the town in which the village of Amery is located, is entitled to county aid in paying for its share of the cost of this bridge, in accordance with the provisions of section 1319 of the statutes.

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Section 894a of the statutes, as found in the supplement of 1906, is a part of chapter 284, of the laws of 1899, and provides:

“Every village in this state, whether such village be incorporated under general or special law or both, shall constitute a separate road district. No part of the streets or highways of any such village shall be in any road district established by the town board, nor under the control of the town officers, provided that bridges across navigable streams on town roads shall be built, maintained and repaired by the town and village jointly, the expense to be borne by each in proportion to their equalized valuation as is fixed by the county board.”

The case of *Bloomer v. Bloomer* referred to by you sustains the validity of this section, and holds that where the platted portion of an incorporated village intersects a town road and there is a bridge across a navigable stream constituting a part of such road within the platted portion of such village, the town is liable for its portion of the expense of building, maintaining and repairing such bridge. Section 1319 of the statutes, as amended by chapter 397 of the laws of 1909, provides for aid to be given by the county in the maintaining of bridges by towns. I am very clearly of the opinion that if the stream in the village of Amery that is crossed by the bridge in question is a navigable stream, then the town of Lincoln is entitled to county aid in paying its share of the cost of this bridge.

You also ask if it would be lawful for the State Highway Commission, in accordance with chapter 337 of the laws of 1911 to give state aid toward the construction of this bridge. Under the construction given in the case of *Bloomer v. Bloomer*, *supra*, this bridge is a part of the highway system of the town. Under the provisions of chapter 337 of the laws of 1911, the town is entitled to state aid for bridges maintained by it which constitute a part of the prospective system of state highways. I see no reason to doubt that this bridge comes clearly within the provisions of this chapter, and that the town is entitled to the state aid toward the construction of the bridge.

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Highways—State Aid for—Constitution—The law providing state aid for highways (Chap. 337, Laws 1911) is constitutional.

This department will not hold any law unconstitutional unless its unconstitutionality is so plain and glaring as to leave no room for reasonable doubt.

EDGAR EWERS,

January 2nd, 1912.

District Attorney,

Richland Center, Wisconsin.

In your letter of January 1st you request an opinion regarding the constitutionality of sections 1317m—1 to 1317m—15, inclusive, of the statutes.

These several sections are found in chapter 337 of the laws of 1911, commonly known as the State Aid Highway Law. Section 1317m—1 provides for a state highway commission. Section 1317m—2 provides what the powers and duties of that commission shall be. The other sections provide for a system of state-aided highways in each county of the state. They provide that duties of the county officers and the proceedings to be taken by county officers, and town officers, in order that state aid for highways may be received. They also create a state highway fund and provide the method and manner of its distribution.

You do not state in what particular respect you think there may be doubt as to the constitutionality of these sections. I have adopted the rule for this office of declining to give an opinion declaring any statutory provision unconstitutional unless the unconstitutionality of the particular provision is so plain and palpable that there can be no question regarding it. At the general election held in November, 1908, the people of this state ratified and adopted an amendment to the constitution of the state adding to section 10 of article VIII the following: "provided that the state may appropriate money in the treasury or to be thereatfer raised by taxation for the construction or improvement of public highways."

It would seem that chapter 337 of the laws of 1911 was an attempt upon the part of the Legislature to act under this

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power granted by the people. The Highway Commission has been appointed under this law and has adopted certain rules, and several opinions construing different provisions of the law have been given by this department. In such constructions it has been assumed that the law was constitutional. I have seen no reason so far to doubt the constitutionality of the law and until some particular provision is pointed out which clearly contravenes some of the provisions of the constitution, I believe it my duty to hold it constitutional.

Highways—Sec. 1226a provides for reestablishment of lost records of highways by town board.

2. Secs. 1236 and 1237a provides for entering a man's land to construct a ditch in connection with a highway.

3. Land owner must construct the culverts crossing ditches along the highway in front of his land.

4. It is not necessary in grading highways to leave a six foot lawn on each side thereof.

A. R. HIRST, Engineer,

January 26th, 1912.

Wisconsin Highway Commission.

You have submitted to me a number of questions in relation to the construction of public roads, which I will answer in the order presented by you.

You ask:

“1. (a) Where all records of the original location of a four-rod highway are lost and the fences have encroached on the right of way, has the town authority to move back such fences to a distance of two rods, on each side of the center of the track at present used by vehicles and traffic; or (b) is the proper course in this matter to measure the distances between fences and to move each fence back an equal distance until the required width between them is attained; or (c) if neither can be done, what is the proper action?”

Official Opinions—Bridges and Highways.

“2. Where there is a record of the road obtainable and, owing to loss of some of the points of survey, it is impossible to run out on the ground the original center line, what is the procedure in restoring the original width?”

In answer to these questions I will call your attention to section 1226a of the statutes of 1898, providing for the re-establishment of a record in cases where the records of the laying out of any highway has been lost or destroyed. You will notice that under this law proper notice is to be given to all parties interested and that a time is set at which all parties can be heard, after which the supervisors are authorized, if they find that the highway is a legal one, the record whereof is lost or destroyed, to make an order determining such fact and specifying the course, width and other pertinent description of the said highway.

Under this section the records of a highway may be re-established, although only part of the points of the survey a loss of the record as contemplated by this statute.

The supervisors are to hear all the evidence and then to re-establish the road as it was originally laid out, and any person who is interested and has any evidence to present to the supervisors on the question has an opportunity, as he has received notice, to present it when the question is taken up. It will depend upon the evidence presented and the facts and circumstances in each case as to whether the fences should be moved back on each side of the center of the track as at present used by vehicles, or whether the measurement should be made by taking the distance between the fences and moving each fence back an equal distance. The proper course is for the supervisors to lay out the road so far as practicable as it was originally laid out.

“3. In placing a culvert at a natural water course or draw at a point low enough to insure that all the water falling on the road will flow through the culvert, it is often found that it is so low that the water will not drain out into the abutting field at a point as high as the ground

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is at the fence line; but that, at some distance down the natural water course in the field, there is a point to which it would drain if a ditch could be opened through the field. Has the county highway commissioner or, in fact, anyone maintaining a road; the right to enter a man's field and open such ditch where it is necessary for the preservation of the road—(a) without compensation to the property-owner; (b) with compensation to the property-owner?"

You state that this question presupposes that the water sought to be drained from the road is only such water as would flow in that place by the action of nature and the character of the ground if no road were there.

In answer to this question, I call your attention to section 1236 and also to section 1237a of our statutes, which cover this point, authorizing an entry for the purpose of making such ditch where it is necessary for the proper construction of the road.

See *State v. Dahn*, 126 Wis. 168.

You will notice that the property owner, if he thinks his property damaged, has a right to ask damages and the statute provides a proper procedure for him to take in such case.

"4. (a) In improving a road it is often found necessary to make cuts in front of entrances to fields, barn yards, etc., so that water may pass along in the road ditches to some point where it can be discharged from the road. In such event, are the authorities constructing the road required to furnish culverts at such entrances to allow easy access to the road proper, or are the property-owners themselves supposed to furnish culverts and do the necessary work which must be done in order to give them an easy entrance? (b) If the property-owners are required to furnish these culverts, has the person constructing the road the right to specify that a culvert of certain area of water may be put in?"

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In answer to this question I will say that I have found no statutory provision or decision of any court of last resort laying down the rule that the State or the public maintaining the road are obligated to construct the culverts. When a highway is laid out across the land of a freeholder, he is paid for all the damages received by him by reason of the laying out, construction and maintenance of such highway. If it be necessary to make cuts in front of entrances to fields, barnyards or dwellings, etc., in order to carry off the water that naturally gathers in the locality, in order to properly construct and maintain the road, it will not cause any further damages to the property owner than those for which he has already received pay. I believe that the farmer himself should build and furnish culverts across such ditches. If it were held that the public should construct these culverts, then the question would immediately arise, How many should be constructed? One farmer might make demand for quite a number of culverts. The authorities constructing the road have the right to specify that a culvert of certain area of water be put in, for, if a farmer should construct a culvert that would obstruct in any way the water carried by said ditch, the authorities in charge of the highway would have the right to remove such obstruction.

“5. In grading a road three, or four, rods wide, as the case may be, can the cut or fill be made such that the ground is taken, or covered, as the case may be, entirely up to the fence lines, or must the property-owner be allowed six feet on each side of the road for a tree lawn, the ground for this distance not to be disturbed by grading work?”

In answer to this question I will say that I find no provisions of the statute making it necessary to allow six feet on each side of the road for a tree lawn. If it be necessary that the cut or fill be made to the line, I know of no law preventing it. Of course, in making a ditch, the ground must not be taken so near that it will cave in from the land owner's property.

I think this answers your questions.

Official Opinions—Bridges and Highways.

Highways—Bridges—State Aid for Highways—The expense of building the approach to a bridge is not a part of the expense of building the bridge, and cannot be considered as such in fixing the amount of county aid and state aid.

Wisconsin Highway Commission.

February 12, 1912.

In your letter of February 7th you refer to the opinion given you by this department last December relating to the allowing of state aid under chapter 337 of the laws of 1911 for a bridge to be built in the village of Amery, Wisconsin. You state that the contract has been entered into and that it was found advisable to build this bridge in the form of a steel bridge 140 feet long, together with about 180 feet of embankment leading to the structure, which embankment has been defined in the contract as a solid structure; that you have received a letter from a member of the village board of Amery (which you inclose), in which he wishes to know whether or not the town and the county will be held liable for the same proportional share of the cost of the solid portion of the bridge proper.

Section 1319 of the statutes, as amended by chapter 397 of the laws of 1909, relating to county aid for bridges in towns, provides, paragraph 5:

“In determining the cost of the construction or repair of any such bridge, the cost of constructing or repairing any approach at the end thereof shall not be considered as a part of the cost of such construction or repair.”

If I remember correctly, the former opinion rendered by this department was based upon the fact that the village of Amery would be entitled to county aid in the building of this bridge. It appears from the part of the section quoted that the village would not be entitled to aid from the county for building the approach to the bridge. From this it would follow that state aid would not be allowed based upon the cost of such approach.

I return herewith the letter from the member of the village board of Amery, together with the specifications that were inclosed with your letter.

Official Opinions—Bridges and Highways.

Highways—State Aid for —Counties—In letting contracts for constructing highways under Chap. 337, L. 1911, where the contractor is to furnish the machinery, a separate consideration for the rental of such machinery should be agreed upon. Such rental consideration can not be used as a basis for state aid.

County officers have no authority to expend any portion of the special highway fund for other purposes.

Where the county board appropriates money, but makes no special provision as to the manner in which it shall be drawn from the treasury, it should be drawn in the ordinary manner.

MR. A. R. HIRST,

March 8, 1912.

Acting State Highway Engineer, Wisconsin Highway Commission.

In your letter of March 4th you ask several questions regarding the proper construction of chapter 337, laws of 1911, being what is known as the "state aid for highways law."

Your first question is:

"Subsection 5 of section 1317m—5 is as follows: 'The county shall provide the necessary machinery for the construction and maintenance of state highways and the county board shall levy the necessary taxes for the purchase or rental of such machinery.'

Subsection 3 of section 1317m—7 is as follows: 'All highways and bridges for which state aid is granted shall be constructed and improved by contract unless the county highway commissioner and the state highway commission shall agree that some other method is more advisable. The manner of advertising for proposals, the forms of proposals, contract, and bond shall be uniform as fixed by the state highway commission. All contracts shall be between the county board and the contractor, and no contract shall be awarded without the written approval of the state highway commission.'

The question which has been put to us is this: When a county lets its work by contract and the contractor furnishes the machinery with which to do the work is the

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cost of this machinery for the work chargeable as rental to be paid out of county funds alone or can a contract be let at a certain lump sum or unit prices including the use of machinery and the total amount paid out of the common sum derived from the town, the county and the state?"

From a careful reading of these sections and the balance of the law, it appears that the design of the legislature was to require a dollar's worth of road, exclusive of compensation for use of machinery, for every dollar of the road fund of which the amount furnished by the state forms a constituent part. The first section quoted by you requires the county board to furnish the necessary machinery either by purchase or rental of such machinery. If it should be held that the contracts for building roads could be let to a contractor for a lump sum, he to furnish all necessary machinery for use in constructing or repairing said highway, then those counties furnishing their own machinery would receive less aid from the state in proportion to the taxes raised by the county and the several towns therein than would those counties in which the contracts were let in the manner specified and the county had no machinery of its own. It is therefore my opinion that where contracts are let for building highways, the contractor to furnish the machinery, such contract should specify a separate compensation to be paid as rental for the machinery and that part of the contract price should be paid by the county alone.

Your next question is:

"Another point presented to us has been,—if a county appropriates a certain sum and draws its proper portion of the state aid fund on that amount and later spends part of its appropriation for other purposes, in this case will the amount of state aid demanded by the money spent be reserved for the use of the county another year, provided the county appropriates enough money to meet its additional share of the cost, or will this amount of

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state aid be forfeited and be drawn back into the state aid fund to be redistributed November first, 1912?"

In my opinion the amount raised by any county for highway purposes under this law constitutes a trust fund which the board has no right to expend for any other purposes. Paragraph 6 of section 1317m—5 provides:

"The county board shall each year levy a tax of not over three mills on the dollar on all taxable property in the county to maintain the county road and bridge fund. Such tax shall be in addition to all other highway taxes and shall be kept in a fund known as the county road and bridge fund, separate and distinct from the general funds of the county, and expenditures therefrom shall be made only for the purpose of constructing and maintaining highways and bridges in accordance with the provisions of this act, and for the purpose of purchasing, operating or renting and maintaining machinery, quarries and gravel pits used in such construction and maintenance."

Of course, the amount expended from this fund for purchasing, operating or renting and maintaining machinery could not be used as a basis for obtaining state aid. Neither could the purchase price of quarries and gravel pits be used as a basis for state aid. If the county board expends any part of this highway fund for other purposes, such amount should be immediately replaced from the proper funds. Where the county makes the proper appropriation and has its share of the state fund apportioned to it, I do not believe that such share of the state fund is forfeited by reason of the mis-application of the highway fund by the county officers. It remains to the credit of the county to be paid them when they have expended the money upon the highways. Of course, they can receive no money from the state until the state has received the proper evidence that the highways have been built and the money expended.

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Your third question is:

“Subsection 4 of section 1317m—7 reads as follows: ‘If for any reason it is inadvisable to let a contract for the construction of any highway or bridge for which state aid is granted, the county highway commissioner or other person in charge may, with the approval of the state highway commission, construct the highway or bridge under his own supervision, and may use such methods of paying out the funds in the county treasury available for the work as may be authorized by the county board and approved by the state highway commission.’

If a county board did not authorize any especial way of paying out county road funds, will it be legal for the state highway commission to specify that these funds shall be paid out on county orders in the usual procedure?”

Where the county board authorizes an expenditure of money and makes no special provision as to how it shall be drawn from the treasury, it must be drawn in the ordinary manner. Of course, all orders drawn under this section should be made payable out of the highway and bridge fund.

Bridges—County Boards—Concurrent action of two towns necessary to jurisdiction of county board under sec. 1319 Wis. Stats.

MR. WILLIAM F. SCHANEN,
District Attorney,

May 31, 1912.

Port Washington, Wis.

In your favor of April 28th, you state that pursuant to petitions made by the electors and freeholders of the towns of Grafton and Mequon, in Ozaukee County, special elections were held in both towns on the question of levying a tax to construct a bridge over the Milwaukee river on the boundary

Official Opinions—Bridges and Highways.

line between the two towns; that one town voted in favor of raising the tax and the other against it; that a majority of all votes cast in both towns was in favor of levying the tax; and you ask whether a petition directed to the county board can compel such board "to construct said bridge with the aid of the respective towns regardless of the fact that the town board have not voted on the proposition."

If the bridge is one which the two towns jointly liable to build and maintain (section 1273, Wis. Stats.) it seems that concurrent action by the two towns is necessary to give the county board jurisdiction under section 1319, as amended. State ex rel v. Sexton, 124 Wis. 352, 356—7.

You do not state any facts which would show that the requisite steps have been taken to enable the county to build the bridge and assess the proper proportion of the cost thereof to the towns pursuant to section 1338 as amended by chapter 531, laws of 1911. State ex rel. v. Sexton, 124 Wis. 352, 357—8.

It is thus evident that the county board cannot lawfully proceed and consequently cannot be compelled to proceed to construct the bridge with the aid of the towns under either section.

Bridges—Towns—Counties—A wing wall which is the boundary of an approach to a bridge is a part of the approach rather than of the bridge within subdiv. 5, Sec. 1319 Wis. Stats.

MR. ALEXANDER WILEY,
District Attorney,

June 5, 1912.

Chippewa Falls, Wis.

In your favor of June 4th, you request my opinion as to whether a wing wall extending from the exterior pier of the bridge and which forms the outside boundary of the approach is to be deemed a part of the bridge or a part of the approach

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as those words are used in subsection 5, section 1319, Wis. Stats. (ch. 397, laws 1909).

Section 1319, Wis. Stats., provides that towns may in certain circumstances compel the county to give its aid in building and repairing bridges and it is obvious that the conditions of the law must be fully complied with in order to entitle a town to obtain such aid. The supreme court has said: "The statute goes quite to the limit of power to levy taxes upon one of a group of subdivisions of the state forming a major public corporation for the benefit of a minor one." State ex rel v. Supervisors, 145 Wis. 191, 193. For this reason it seems necessary to resolve any doubt in favor of the county. With-in such rule of construction, I am of the opinion that the wall in question should be regarded as a part of the approach rather than as a part of the bridge. The word "approaches" must be held to include the retaining walls, the filling with dirt and the paving and roadway suitable for the use for which it was intended." *McFarland v. Chicago*, 185 Ill. 242, 8.

Highways—Commissioner of Highways need not furnish owner of adjoining lands means of access.

MR. STANLEY G. DUNWIDDIE,
District Attorney,

June 22, 1912.

Janesville, Wisconsin.

In your favor of June 13th you state that, in grading highways, the end of a driveway from a farmyard is frequently left some distance above or below the highway grade; that the abutting owners have attempted to force the highway commissioner to give them an approach to the highway by placing a drain tile in the gutter at the side of the highway and filling in above the same, in order to make a connection between the improved highway and their land, and you request my opinion as to the duty of the highway commissioner in such cases.

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I do not find any Wisconsin decisions directly bearing on the question, but the Supreme Court of Michigan has said:

“There is no law which requires the township authorities, in making or repairing roads, to construct proper or convenient passageways to enable an adjoining land owner to reach the traveled part of the highway. If, in filling up the low places or in cutting down the hills to improve the public roads, an adjoining land owner is inconvenienced, or his land made more difficult of access, it is an inconvenience or loss which he sustains for the public benefit. He has a right of access to the public street and, if necessary for him to reach the traveled part, he has the right to bridge a ditch or construct a grade for that purpose; but, in doing so he has no right to wilfully obstruct such ditch or highway, his rights as a private land owner being subordinate to the public right of constructing and keeping the highways in repair.”

Commissioner of Highways v. Ely, 54 Mich. 173.

Dean v. Millard, 151 Mich. 582—5.

The Wisconsin decisions most nearly applicable seem to me to support the Michigan rule.

Harrison v. Milwaukee Co., 51 Wis. 645, 662.

Buchner v. Ry. Co., 60 Wis. 264, 273.

Colclough v. Milwaukee, 92 Wis. 182, 185.

Walish v. Milwaukee, 95 Wis. 16, 20.

Friedich v. Milwaukee, 114 Wis. 304, 305.

Dahlman v. Milwaukee, 131 Wis. 427, 430, 439.

The municipality, under these decisions, seems clearly to be under no obligation to furnish means of access to abutting owners. I think that the paragraph first quoted from the Michigan case correctly states the rule and that, in the absence of a statutory requirement (and I know of none such), means of access to adjoining lands need not be furnished.

Official Opinions—Building and Loan Associations.

OPINIONS RELATING TO BUILDING AND LOAN ASSOCIATIONS.

Building & Loan Associations; by-laws of; what should contain.

HON. M. C. BERGH,

Nov. 11, 1910.

Commissioner of Banking.

At your request I have examined the articles of organization of the Mutual Building and Loan Association, of Fond du Lac, Wisconsin, and I find that the same are executed in a proper way and are in such form of association as the incorporators are authorized to execute, and same would be approved except for the provision contained in section 2010 of the Wisconsin statutes of 1898 that the articles and by-laws shall have the approval of the Attorney General.

In regard to the by-laws I would say: these should be very carefully drawn and not submitted by the incorporators until they have been compared with section 2014—11 of the statutes, which sets forth what they must contain. I find that the by-laws under consideration do not comply with said section in the following particulars:

1. There is no form of certificate attached to the articles.
2. I find no provision for closing and selling out shares that are in default.
3. There is no provision in the articles for the custody of notes and mortgages of the association and very little in regard to banking of the moneys belonging to the association.

Official Opinions—Building and Loan Associations.

4. I find no provision in the by-laws for removing officers or for filling vacancies, as required by statute.

I think the by-laws should be returned for correction in these respects by the incorporators. I am not able to approve them, under the provisions of the foregoing section, and approval of the articles of incorporation is likewise withheld.

Building & Loan Association—Dissolution of the Provident Building and Loan Association of La Crosse was not done according to the statutes.

HON. A. E. KOULT,

February 19, 1912.

Commissioner of Banking,

Yours of February 16th is received. You inclose a letter from Messrs. McConnell & Schweizer, attorneys of La Crosse, informing you that the Provident Building & Loan Association of La Crosse has paid off its obligations and surrendered its right as a corporation by non-user. You inquire whether the dissolution as reported by Messrs. McConnell & Schweizer is sufficient under the law and state that you have no official information as to whether the liabilities of said corporation have been paid off.

In answer to your question I will say that the corporation in question can be dissolved legally by the method outlined in section 1789 of the statutes. As appears from the letter of Messrs. McConnell & Schweizer, a resolution was adopted by the association in question, for the purpose of liquidating the affairs of the corporation and all of the securities were converted into cash and all of the stock paid off.

Of course, there was no legal dissolution afforded by this process, but, in the course of time, it may amount to a dissolution by non-user of its charter. Had the corporation legally dissolved under said section 1789, your department would have had no official information as to the liabilities of the company, as it has at present. Unless it appear by evi-

Official Opinions—Building and Loan Associations.

dence that you may acquire that there are still outstanding liabilities of this company, I do not see that it would be necessary to insist upon a legal dissolution; so far as the rights of the public are concerned.

Building and Loan Associations—power to loan to corporations or partnerships.

HON. A. E. KUOLT,
Commissioner of Banking,
Madison, Wisconsin.

March 6, 1912.

In your favor of March 1st you ask whether it is "within the power of a building and loan association to loan money in excess of the par value of one hundred shares to a co-partnership or corporation, such corporation owning and mortgaging to the building and loan association its real property and individual members of such borrowing corporation becoming members of such building and loan association and pledging shares of installment stock thus subscribed for to the building and loan association."

Among the powers given such companies by section 2011 Wisconsin statutes is that "to make loans to members." Section 2014—5 provides:

"For every loan made a non-negotiable note or bond secured by mortgage on real estate situated in the county where such association is located, unincumbered except by former loans of such association, shall be accompanied by a pledge to the association of the shares borrowed upon."

Section 2014—8 provides:

"Any person of full age and sound mind may become a member of such association in such manner as may be prescribed by the by-laws, but no person shall become the owner of more than one hundred shares."

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. It is clear from these and other provisions that loans can be made only to members, so that a loan to a corporation or a partnership, the members of which were members of the association, but the corporation or partnership not being a member, is not authorized.

As to a joint loan to the members of a partnership, all the members of which are members of the association, I do not find anything in the statutes expressly authorizing a joint loan to two or more members, but see no reason why such a loan may not be made if not in excess of the total number of shares held by the partners and if secured by note and mortgage signed by all the partners and accompanied by a pledge to the association of the shares borrowed upon.

Building and Loan Associations—Minors—A proposed by-law of a building and loan association permitting shares of minors to be paid for in irregular payments is not a compliance with Sec. 2012 of the Statutes.

Minors holding shares in building and loan association are subject to the same duties and liabilities as other shareholders, and the by-laws cannot legally discriminate in their favor.

HON. A. E. KUOLT,

March 20, 1912.

Commissioner of Banking.

I have carefully examined the proposed amendment to the by-laws of the Mutual Building and Loan Association of Fond du Lac, sent me by you under date of March 15th.

By this amendment the sections hereinafter noted are amended so as to read as follows:

“Section 6. Installment stock shall be paid for at the rate of one dollar per month per share until such payments and credits shall together amount to the face value of said stock, at which time the owner shall be entitled to receive the amount due thereon in cash, provided that shares of minors need not make regular or specific payments.”

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“Section 9. Members not paying installments when due shall pay with the next settlement a fine of five cents per share per month or part of a month that the stock is in arrears, except that no such fine be charged minors.”

“Section 10. A member may withdraw his unpledged shares at any time by giving thirty days' notice of such intention and shall then, in the order of presenting such notice, be entitled to receive, as provided by law, the amount of dues paid in by him or her and such proportion of the earnings as have been credited to such shares, less one dollar per share withdrawal fee and less the amount of any charges made against the stock, providing that no withdrawal fee be charged minors, and provided that minors may withdraw any part of their credits, not less than one dollar.”

“Section 27. When the expenses of the association have been deducted from the gross earnings and the reserve fund shall have been provided for according to law, the net profits shall be declared as a dividend, in proportionate amounts, to stockholders of full age upon shares which have been issued at least three months previous and not in arrears, on January first, April first, July first and October first of each year; provided that no losses be charged to shares of minors.”

“Section 36. “All voting for the election of directors shall be by ballot, and each full-age member present shall have one vote for each share of stock not in arrears and not to exceed twenty-five votes, and voting by proxy is prohibited.”

Section 2012 of the statutes provides in part:

“The capital stock shall be divided into shares of not less than twenty-five dollars nor more than two hundred dollars each, payable in periodical installments, called dues, not exceeding two dollars each per share.”

Webster defines the term “periodical” as follows: “Characterized by periods; recurring more or less regularly after a certain period of time.” He defines “periodic” as, “Characterized by periods; occurring at regular stated times; acting, happening or appearing at fixed intervals.”

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In 6 Words and Phrases, page 5302, appears the following quotation from *People v. Leask*, 67 N. Y. 521:

“A period of time is a stated and recurring interval of time, a round or series of years by which time is measured.”

In Anderson's Law Dictionary “periodical” is defined: “Recurring, made or to be made, after the lapse of a specified or regular interval of time.”

It follows from this that the provision of section 6 of these by-laws, as amended, which provides that shares of minors need not make regular or specific payments, is not a compliance with that part of the law above quoted.

Section 2014—8 provides in part:

“Shares may be issued to minors above the age of fourteen years, who shall then be subject to the same duties and liabilities as other members.”

The amendments of the several sections of the by-laws each attempts to make different provisions as to minors than are made for adult members. Such provisions are not in compliance with that part of the section quoted. The same section provides:

“Each member shall have one vote for each share held, and the by-laws may prohibit voting by proxy.”

The amendment to section 36 of the by-laws does not give any votes for those shares held by minors, and is therefore not in compliance with this part of the law.

For these reasons the proposed amendments cannot be approved.

Official Opinions—Building and Loan Associations.

Building and Loan Associations—The by-laws of building and loan associations must be in conformity with Sec. 2014—11 of the Statutes or they cannot be approved.

HON. A. E. KUOLT,

May 24, 1912.

Commissioner of Banking.

I have examined and return herewith the duplicate articles of incorporation and by-laws of the Kinnickinnic Mutual Loan & Building Association of Milwaukee. The articles appear to be in compliance with the law and are herewith approved. These articles merely provide for fifteen directors, without dividing them into classes. (See Article IV.)

The by-laws provide for the election of five directors each year, thus practically contemplating three separate classes of directors. (See Article II, Section 1.) Either the articles should be amended so as to divide the directors into three classes, or there should be some amendment of the by-laws so that the articles and by-laws may conform to each other.

Section 2014—11 of the statutes provides that the by-laws of such associations must specify certain things, among others the form of the certificates of shares. These by-laws in effect make the pass book the certificate, but do not prescribe its form. They provide that no certificates of shares shall be issued. In my opinion the by-laws should prescribe the form of the pass book, under these circumstances.

It is also provided that the by-laws must specify "the manner of renewing lost or destroyed certificates and fees therefor."

There is no compliance with this provision.

They must also specify the amount of "premiums and other charges."

Article X, Section 5, provides for the hastening of the maturity of shares upon the payment "of such fee and other charges as shall be fixed by the board of directors."

This is not a compliance with the provision referred to.

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The second paragraph of Section 3 of Article XIII provides:

“The board of directors may, at their option, fix and deduct from the amount of any loan a maximum rate of premium for preference or priority of one and one-half dollars per one hundred dollars.”

This should not be left to the option of the board of directors.

The by-laws must also specify:

“The fines for non-payment of any sum due or for other defaults or violation of rules.”

Section 7 of Article XIII provides that any borrowing member not making payments when due “may be fined by the board of directors in a sum not to exceed three dollars for each offense.”

The fine should be made definite and certain, and not left merely to the whim of the board of directors.

They should also specify what, if any, interest shall be allowed on dues paid in advance. There is no compliance with this part of the statute.

They are also required to specify whether voting by proxy will be permitted. Neither is there any compliance with this provision.

They are required to fix the remuneration of the officers. The only reference made to remuneration of any officers is found in Article VII, Section 5, providing that the attorney shall receive as compensation such fees as may be fixed by the board of directors. Where the statute requires the by-laws to fix compensation or fines, or anything of that sort, it is not a compliance to provide that it shall be such sum as the board of directors may fix.

For these reasons I cannot approve the by-laws.

Official Opinions—Building and Loan Associations.

Loan and Building Associations—An article in the by-laws of a loan and building association that the holders of stock of a certain class shall have one-half vote for each share of stock held is contrary to law and invalid.

An article in such by-laws that borrows shall pay “such premium as the directors may designate” is contrary to law and invalid.

HON. A. E. KUOLT,

June 17, 1912.

Commissioner of Banking.

I have examined and return herewith the amendment to the articles of incorporation and amendment to the by-laws of the South Side Loan and Building Association of Milwaukee. I also return the original articles and by-laws of this association.

I approve the form of the amendment to the articles of incorporation. In the amendments to the by-laws there are some matters that appear to me to be in violation of the law. Section 2014—8 of the statutes provides, among other things:

“Each member shall have one vote for each share held.”

The proposed amendment as to the new series of stock is that each member of this series shall be entitled to one-half vote for each share held by him. This is contrary to the statute and for that reason cannot be approved.

I also agree with you that this amendment should denominate the new stock proposed to be issued as a class, rather than as a series. Section 2014—11 provides, among other things, that the by-laws shall designate:

“the time and manner of paying and the amount of dues, fees, interest, premiums and other charges.”

By the proposed amendment, section 128 is amended so as to read:

“Every stockholder borrowing money from the society shall pay to the society a premium of one dollar upon

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each one hundred dollars borrowed by him or such premium as the directors may designate and the amount of such premium shall be deducted from said loan.”

That part of this amendment reading “or such premium as the directors may designate” is contrary to this provision of the statute and for that reason cannot be approved.

Loan and Building Associations—The by-laws of a corporation may not provide for a Committee to perform the duties of the Board of Directors. The by-laws of a Loan and Building Association must specify the form of the certificates of stock. Where the law provides that the by-laws must specify certain things, merely providing that such matters may be regulated by the Board of Directors is not a compliance.

HON. W. H. RICHARDS,

June 27th, 1912.

Deputy Commissioner of Banking.

In your letter of the 24th you inclose articles of organization and by-laws of the Kinnickinnic Mutual Loan & Building Association, of Milwaukee. The typewritten articles of organization, as you state in your letter, are not signed and for that reason I do not pass upon them, but simply pass upon the printed articles.

These articles appear to be in proper form and I therefore approve the same.

Article I, section 1, of the by-laws provides that each shareholder “shall be entitled to a pass book representing the number of shares for which he has subscribed. . . . No stock certificate shall be issued.”

Articles IX, section 1, of the by-laws provides:

“No certificates of stock shall be issued. A pass book shall be given to each member representing the number of shares for which he has subscribed.”

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Section 2014—11 of the statutes provides that the by-laws must specify, among other things, “the terms on which certificates for shares are to be issued, the form thereof and the fees therefore.”

The certificates may be in the form of a pass book, but, if so, that form should be prescribed by the by-laws. The provisions quoted are not a compliance with the law in this respect.

Article IX, section 6, provides, among other things.

“The board of directors may, in any case where they deem it proper, upon request of any member, suspend the payments of installments, dues, fines, assessments or other charges upon his shares or stock for such length of time as they may deem advisable. In any case where installments, dues, fines, assessments or other charges imposed upon his shares or stock have not been paid for twenty-six weeks or where privilege to lapse has not been granted, such stock or shares may be declared forfeited by the board of directors.”

Section 2014—11 of the statutes provides that the by-laws must specify, among other things:

“the time and manner of paying and amount of dues, fees, interest, premiums and other charges; the fines for non-payment of any sum due or for other defaults or violations of rules; . . . how shares in default may be forfeited and disposed of.”

Leaving these matters to the option of the board of directors is not specifying them, as the statute directs.

Article IV, section 2, of the by-laws attempts to authorize the directors to fix the remuneration of the officers and also gives them authority to remit all fines and penalties.

Under section 2014—11 of the statutes, not only the remuneration, but also the fines and penalties must be specified in the by-laws. The section in question is not a compliance with the law in this respect.

Article V, section 2, provides for a finance committee, which

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shall, "subject to the direction of the directors, have general supervision of the finances."

Under the law the board of directors have charge of the finances of the corporation, and it has repeatedly been held by this department that the directors have no authority to delegate that authority.

In article XIII, section 2, where the secretary is authorized to make loans under the supervision of the committee on finance, this should be: Under the supervision of the Board of directors.

In article XIII, section 8, authorizing the committee on finance to name the amount in which the property upon which a loan is made shall be insured, the board of directors should be substituted in place of the committee on finance.

In article XIII, section 1, in the last line, where the committee on finance is mentioned, this should be changed to Board of Directors.

Article VI, section 1, provides that regular meetings of officers, including the appraisal and finance committees, shall be held Wednesday and of the board of directors the third Wednesday of each month at eight P. M. It appears to me that, as to the meetings of officers, the time is indefinite. It does not say that it is to be each Wednesday or any particular Wednesday of the month. This should be made more definite and certain.

Article VII, section 6, provides that the attorney is to receive as compensation such fees as may be fixed by the board of directors Under section 2014—11 of the statutes his compensation must be specified in the by-laws.

Article VIII, section 1, requires the several officers having in their hands any funds or property of the association to give "security bonds." This term appears to me to be a little indefinite. If, by this, is meant surety company bonds, then the provision would seem to be in conflict with section 2014—111 of the statutes, which provides that either surety company bonds or personal bonds may be given.

Article XIII, section 4, provides:

"The board of directors may at their option fix and deduct from the amount of any loan a maximum rate of

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premium for preference or priority of one dollar and fifty cents per one hundred dollars.”

Section 2014—11 requires the by-laws to specify the amount of premium. Leaving it to the option of the board of directors to fix this premium is not specifying it in the by-laws.

The same criticism applies to article XIII, section 8, in which a borrowing member in default may be fined by the board of directors in a sum not to exceed three dollars for each offence. It should be a definite, fixed amount.

Article XIII, section 9, providing that if any borrowing member be in arrears for twenty-six weeks, his loan become due at the option of the board of directors, would appear to be in conflict with section 2014—7, which provides absolutely that in such case the loan shall become due.

I agree with you that, in article X, section 5, the phrase “converted into any other class” is not clear—that the paragraph should read “converted from class B to class A,” or vice versa.

I also agree with you that the fiscal year of this association should close on December 31st and that, therefore, article XII, section 1, should be changed.

Article XIII, section 6, providing for the repayment of loans at any time upon the payment of four weeks’ additional interest on the amount repaid would appear to be in conflict with section 2014—6 of the statutes, which provides that in such case the borrower shall be charged only with the amount of the original loan and interest, premium and fines in arrears.

Article XV, providing for a contingent fund and requiring that two and one-half per cent of the net profits be placed in the contingent fund, is not in compliance with the provisions of section 2014—10 of the statutes, which requires that five per cent. be so placed.

You call my attention to article XVI, paragraph 2, relating to the dissolution of the corporation. Under section 2014—15 and section 1789 of the statutes, it appears to me that this paragraph is in compliance with the law.

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Loan and Building Associations—providing by the by-laws that the rate of interest to be paid on paid up stock of a Loan and Building association shall be fixed by the Board of Directors is not a compliance with Sec. 2014—11 Stats., requiring the by-laws to specify the rate of interest to be paid.

HON. W. H. RICHARDS,

June 27th, 1912.

Deputy Commissioner of Banking.

In yours of June 26th you submit for my approval amendments to articles of incorporation and to the by-laws of the Northwestern Mutual Building & Loan Association of Milwaukee.

One of the amendments to the article provides as to paid-up stock:

“The rate of interest to be paid on this paid-up stock shall be apportioned by the board or directors.”

The same provision appears in article III, section 2, of the by-laws.

Section 2014—11 of the statutes provides that the by-laws of such association must specify among other things:

“the time and manner of paying and the amount of dues, fees, interest, premiums and other charges; . . . what, if any, interest, shall be allowed on dues paid in advance.”

In my opinion the provisions of the articles and by-laws referred to are in conflict with this provision of the statutes

You also call my attention to the fact that there is not a proper verification to the resolution amending the articles.

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OPINIONS RELATING TO CONSTITUTIONAL LAW.

Constitutional Law—A discrepancy in the amendment to Sec. 5 of Art IV of the constitution of Wisconsin as passed by the legislature of 1907 and that of 1909 in that the word "and" was left out in the latter, as it was a mere clerical error apparent from the records, will not invalidate said amendment.

HON. J. A. FREAR,

July 19, 1910.

Secretary of State.

Yours of July 16th was received. You call my attention to the discrepancy in the amendment to section 3 of article IV of the constitution of Wisconsin as passed by resolution of Legislature of 1907 (No. 30) and the Legislature of 1909 (No. 55), the latter resolution having omitted the word "and" where it occurs between the words "taxed" and "soldiers," in the next to the last line thereof.

Said section 3 of article IV of our constitution, which it is proposed to amend, is as follows:

"The legislature shall provide by law for an enumeration of the inhabitants of the state in the year one thousand eight hundred and fifty-five, and at the end of every ten years thereafter; and at their first session after such enumeration, and also after each enumeration made by the authority of the United States, the legislature shall apportion and district anew the members of the senate and assembly, according to the number of inhabitants, excluding Indians not taxed, and soldiers and officers of the United States army and navy."

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Joint Resolution No. 55 is as follows:

“Whereas, At the biennial session of the legislature for the year 1907 an amendment to the constitution of this state was proposed and agreed to by a majority of the members elected to each of the two houses, which proposed amendment was in the following language:

“Resolved by the senate, the assembly concurring, That section 3 of article IV of the constitution of the state of Wisconsin be amended to read as follows:

‘Section 3. At their first session after each enumeration made by the authority of the United States, the Legislature shall apportion and district anew the members of the senate and assembly, according to the number of inhabitants, excluding Indians not taxed, soldiers, and officers of the United State army and navy,’

“Resolved by the senate, the assembly concurring, That the foregoing proposed amendment to the constitution of the state of Wisconsin be and the same is agreed to by this legislature.’”

The purpose of said amendment was to do away with the extra census taken by the State of Wisconsin at the end of five years after every United States census. Said section 3 closes with the following phrase: “excluding Indians not taxed, and soldiers and officers of the United States army and navy.” Joint resolution No. 30 (passed by the Legislature of 1907) contains the same words as the original section, but, as stated, that the resolution passed by the Legislature of 1909 omits the word “and” between the words “taxed” and “soldiers” in next to the last line, the phrase reading: “excluding Indians not taxed, soldiers and officers of the United States army and navy.”

That the omission of this word was simply a clerical error is evident, from the fact that the initial paragraph of Joint Resolution No. 55 closes with the following words: “which proposed amendment was in the following language:” showing clearly that the Legislature of 1909 intended to pass

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the resolution in the same form in which it had been passed by the Legislature of 1907.

I find no case anywhere reported in which a ruling was made on similar facts, but I am well aware of the well established rule that bills must be passed by both houses of the Legislature in the same form.

See *State v. Laiche*, 105 La. 84.

It is equally necessary for a resolution intended to amend the constitution of the state to be passed by both sessions of the Legislature in the same form. It is also a rule of law that bills must pass both houses under the same title.

See *Simpson v. Union Stock Yards Co.*, 110 Fed. Rep. 799

See *Fillmore v. Van Horn*, 129 Mich 52

But it has been held that an immaterial change in the title, after the bill has passed one house, does not make the enactment void.

See *Plummer v. People*, 74 Ill. 361

It seems to me that the same rule should apply in the case of an immaterial change or a clerical error apparant upon its face, which in nowise substantially affects the meaning of the statute or constitutional section.

The records of the proceeding of the Legislature show that the omission of the word "and" was not brought about by a proposed amendment to the resolution as introduced, and it seems very evident that the omission was simply a clerical error, inadvertently made. I am of the opinion that the omisson of this conjunction in nowise affects the validity of the amendment and can in nowise affect the original passage and publication of the resolution.

Official Opinions—Constitutional Law.

Constitutional Law—Chapter 258 Laws of 1909 is constitutional. Dental Board has not the power to grant an examination to one not a graduate of a dental school.

MR. J. A. MARKHAM,
District Attorney,

September 13, 1910.

Whitehall, Wisconsin.

Yours of August 16th was duly received. You ask my opinion as to the constitutionality of certain parts of the new dentist law, chapter 258, laws of 1909. The questions submitted are the following:

1st. Sec. 1410e provides that three members of the board must be members of one certain designated society and the other two must be recommended by that society before they are eligible to appointment by the governor thereby practically putting the whole matter in hands of the society.

2nd. If a person has been engaged in the practice of dentistry in another office for say 25 years but has failed to obtain the required license could the legislature pass an act taking effect immediately upon its publication depriving him of the right to an examination.

3rd. Under section 1410h—2 has the said board the optional power to grant an examination to one not a graduate of any dental school or college?

In answer to your first and second questions I will say that the law should not be declared unconstitutional by the legal department of the state unless it is so clearly unconstitutional that there can be no question but that the courts will so declare it. I call your attention to the following authorities which make it, to say the least, very probable that the courts will uphold the law on the points suggested by you in your first two questions:

State ex rel. Kellogg v. Currens et al., 111 Wis. 431.

State ex rel. Milwaukee Medical College v. Chittenden,
127 Wis. 468.

See also State v. Evans, 130 Wis. 381.

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In answer to your third inquiry I will say that it is my opinion that the dental board has not the optional power to grant an examination to one not a graduate of any dental school or college. The law expressly says that the board shall admit to such examination any graduate of a reputable dental college or dental department of a university, etc., which negatives the fact that they can admit any other person to such examination at the present time.

Constitutional Law—Twenty per cent. Law—Chapter 477 1909, requiring candidates to poll 20% of vote cast by party at preceding general elections held constitutional.

HON. JAMES A. FREAR,

September 21, 1910.

Secretary of State.

This department is in receipt of your communication, under date of the 12th inst., enclosing a letter addressed to you by Mr. Joseph E. Davies, Chairman of the Democratic State Central Committee, in reference to the constitutionality of chapter 477, laws of 1909, known as the Twenty Per Cent. Law, on account of the classification thereby created and the alleged unreasonable discrimination resulting therefrom against political parties adversely affected thereby, and requesting an opinion upon the validity thereof.

In reply I submit the following:

Chapter 477, Laws of 1909, reads:

“If all candidates for nomination for any one office voted for on any party ballot shall receive in the aggregate twenty per cent or more of the votes cast for nominee of such party for governor at the last general election, the person receiving the greatest number of votes at * * * such primary election as he candidate of * * * such office, shall be the candidate of that party for such office, and his name as such candidate shall be placed on the official ballot at the following election.

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2. If all the candidates for nomination for any one office voted for on any party ballot shall receive in the aggregate less than twenty per cent of such vote so cast at such last general election, no person shall be deemed to be the party nominee for such office, but the person receiving the greatest number of votes at such primary as the candidate of such party for the office shall be deemed an independent candidate for such office, and his name shall be placed on the official ballot in the column of individual nominations and he shall be denominated in such column as "independent".

3. But no person shall be entitled to have his name placed on such ballot who has not filed a nomination paper as provided in this act unless he shall have received at such primary election a number of votes not less than the number of signers required by this act for nomination papers, and shall have filed within five days after * * * receiving official notice of his nomination that he will qualify as such officer if elected.

The proposition involved resolves itself into the question of reasonableness or unreasonableness of the statute. This is a matter primarily, at least, for legislative rather than for judicial consideration and determination. Unless such a statute be so palpably unreasonable as to remove the remotest possibility of a doubt as to its infringement upon some one or more of the constitutional provisions, express or implied, it would, in my judgment, be presumptuous indeed for the attorney general to assume to substitute his judgment for that of the representatives of the people whose primary function is to determine the wisdom of the policy of the laws of the state.

Upon investigation and after careful consideration I have concluded that the statute must be accorded the presumption of constitutionality universally conceded to every enactment of the Legislature in the form of law and that you should, in the performance of your official duties, regard it as valid until it be declared void by the courts.

Official Opinions—Constitutional Law.

Constitutional Law—1. Bill 428S being a bill to fix compensation to bank examiner requires two-thirds vote. 2 Such bill is unconstitutional.

HON. A. W. SANBORN,

April 22, 1911.

Chairman Joint Committee on Finance,

Wisconsin Legislature of 1911.

I acknowledge the receipt of your request of April 18th for an official opinion in reference to Bill 428 S., being a bill to appropriate to Marcus C. Bergh, former Bank Commissioner, a sum of money therein named, to cover the difference between the amount of his salary first fixed by chapter 643 of the laws of 1907 and the amount actually received.

You submit the following questions:

“First, whether this bill is an amendment to the banking law, and in order to be passed by the Legislature, does it require an affirmative vote of two-thirds of the members?”

“Second, could Mr. Bergh receive an increase of salary during his term of office?”

“Third, can the Legislature appropriate a sum of money now for the purpose of increasing his salary during his term of office, or for any other purpose connected therewith?”

In answer to your first question I will say that it appears that in November, 1902, the people of this state adopted the the following amendment to the constitution as section 4 of article XI thereof:

“The legislature shall have power to enact a general banking law for the creation of banks and for the regulation and supervision of the banking business, provided that a vote of two-thirds of all members elected to each house, to be taken by yeas and nays, be in favor of the passage of such law.”

After the passage of this amendment and in pursuance thereof, the Legislature in 1903 passed an act (chapter 234

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of the laws of 1903) providing for the creation of banks and for the regulation and supervision of the banking business. Section 2 of that act created the office of Commissioner of Banking and fixed his salary at three thousand dollars and his term of office at five years.

In 1907 the Legislature passed an act (chapter 346) amending section 170 of the statutes in relation to the salaries of several state officers and employes. Section 9 of that act provides as follows:

“The salary of the commissioner of banking shall be five thousand dollars per annum.”

This act passed each house of the Legislature by a majority vote, but not by a two-thirds vote of all the members elected to each house, the vote being as follows: In the Assembly, yeas 47, nays 29; in the Senate, yeas 17, nays 4.

In an official opinion rendered by my predecessor November 29th 1907, to Honorable A. H. Dahl, State Treasurer, it was held that the provisions of chapter 643 of the laws of 1907, insofar as they relate to the salary of the Commissioner of Banking, are invalid, not having been adopted by the vote necessary to alter or change chapter 234 of the laws of 1903. I understand that the payment of salary to Mr. Bergh was withheld by the State Treasurer on the advice of said opinion.

The conclusion reached by my predecessor is, in my opinion, correct, for the reasons therein stated, and I can see no valid reason for reaching a different conclusion.

The same reasoning applies to Bill 428 S., and I must therefore answer your first question in the affirmative.

In answer to your second question I will refer you to section 26 of article IV of the constitution of Wisconsin, which provides that the compensation of no public officer shall be increased or diminished during his term of office. It has been held by our Supreme Court that this provision applies to officers that receive a fixed salary from the public treasury of the state. As Mr. Bergh was an officer that received a fixed salary from the state treasury and held a definite term

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of office fixed by law, I am of the opinion that he may not receive an increase of salary for the term of his office.

See Milwaukee Co. v. Hackett, 21 Wis. 613, Rooney v.

Milwaukee Co., 40 Wis. 26,

State ex rel. Martin v. Kalb, 50 Wis. 178,

State ex rel. Sommer v. Ericson, 120 Wis. 435, 442.

In answer to your third question, I refer you to the other portions of section 26 of article IV of the state constitution, which provide that the Legislature shall never grant any extra compensation to any public officer, agent, servant or contractor after the services shall have been rendered or the contract entered into. As Mr. Bergh's services have already been rendered, I am of the opinion that the bill under consideration violates said provision of our constitution.

Constitutional Law—Banks—Bill No. 487S relating to the incorporation of banks is not in violation of the constitution.

HON. WALTER C. OWEN,

May 11, 1911.

Chairman Senate Committee on Corporations.

I am in receipt of yours of April 27th, submitting copy of Bill No. 487 S., and requesting an official opinion as to whether there are any constitutional objections to the provisions contain therein and, if so, asking me to state what they are and point out a way to eliminate them and at the same time preserve the manifest purpose of the bill.

Said bill relates to the incorporation of banks and provides that any number of adult residents of Wisconsin, not less than three, who shall be of sufficient business and financial experience and ability to reasonably assure a safe, experienced and conservative management of the affairs of such bank, none of whom shall have been previously officers of another bank which shall have become insolvent while they, or any of them, were officers of such insolvent bank, nor who shall

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have been convicted of any crime against the banking laws of the United States or of any state of the Union, may associate to establish a bank at any place where there is sufficient business tributary to the proposed location of such proposed bank to make it a paying institution, and the banking facilities at the proposed location are not ample for the business existing thereat, so that the establishment of another bank at such place would not impair the reasonable safety of the existing bank or banks in such locality, under this chapter upon the terms and conditions and subject to the liabilities prescribed in this act.

The bill also provides that the filing of such articles with the Commissioner of Banking shall be deemed an application for a banking charter and that said Commissioner shall fix a time and place for a hearing upon such application and notify the signers of such articles of the time and place of such hearing, and shall notify the executive council of the Wisconsin Bankers' Association of such application and the time and place of hearing.

The Commissioner is authorized to swear witness and to hear and take testimony. The bill provides that after such hearing the Commissioner is to make and file a determination upon the various questions concerning the qualifications of the organizers and the conditions and circumstances required to exist as provided in sub-division 1 of said bill. It is also provided that no such banking corporation shall have legal existence until the articles have been approved by the Commissioner as provided in said bill.

The bill has been carefully considered. Under our constitution banking may be regulated so far as may reasonably necessary to secure the public welfare and safety, but it must be true regulation, not prohibition under the guise of regulation. It must also be borne in mind that banking is a common-law right, pertaining equally to every member of the community.

See *Wend v. Bergh*, 141 Wis. 519, 573.

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The fact that this bill practically prohibits any person from engaging in the banking business unless he has sufficient business and financial experience and ability to reasonably assure a safe management of the bank is in my opinion not a violation of the right secured to every citizen under our constitution.

In the case of *Commonwealth v. Vrooman*, 164 Penn. St. 306, 321, the court said that regulation would be without effect if it did not include a prohibition direct against those not qualified. Under the provisions of this bill, any person who shall have previously been an officer of another bank which bank shall have become insolvent while he was such officer is prohibited from becoming an organizer of a new bank. Thus in effect the act prohibits one who may have the necessary ability to conduct the affairs of a bank becoming an organizer, simply because he has been an officer of a bank that has become insolvent, although he may not have been in the least at fault for such insolvency. I have considered the question whether this would be arbitrarily and unlawfully taking away the common-law right of a person to run a bank, which is secured to every person by our constitution. Our court has said in the case of *MacLaren v. State*, 141 Wis. 577, 584, that if the general purpose of the law is regulation, not suppression, of lawful business, the fact that some persons on whom it operates may have to re-construct their methods of doing business or cease doing business altogether does not render the law void. The provision in the act requiring sufficient business tributary to the proposed location of the bank to make it a paying institution, in my opinion prohibits a person or a number of persons from operating a bank for charitable or benevolent purposes and requires the bank to be a paying institution.

There is serious doubt in my mind whether this provision would not violate the provisions of our constitution, but this can easily be remedied by substituting in lines 11 and 29, for the word "paying," the word "safe," so that the law will read "a safe institution," instead of "a paying institution;"

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or both words may be used, connected by “or”—“a paying or safe institution.”

I have carefully considered the authority conferred by this bill on the Commissioner of Banking and am of the opinion that he is properly restricted to the exercise of such administrative functions as the Legislature has ample power to delegate.

I am therefore of the opinion that the law, if the word “paying” is changed as suggested herein, is constitutional in its provisions. I might suggest that the following words in lines 35 and 36: “he shall grant the charter; otherwise he shall refuse the same. In case the commissioner shall determine to grant such charter,” etc. be changed to read. “he shall approve such articles; otherwise he shall disapprove the same. In case the commissioner shall determine to approve such articles,” etc.

It is not the Commissioner that grants the charter: the charter is granted by virtue of law, and the change of said words to those suggested or to similar words would, in my opinion, be more appropriate.

Constitutional Law—Return of bill by governor under Act V Constitution. Computation of time.

HON. FRANCIS E. MCGOVERN,

May, 31, 1911.

Governor of the State of Wisconsin.

Your communication under date of the 31st inst., transmitted through Hon. Duncan McGregor, submits for an opinion the following questions:

“Bill No. 287S was received at this office May 24th at 4:40 P. M. It was vetoed by the Governor May 31st at 12:30 P. M. The Senate adjourned, by joint resolution, on Friday, May 26th, until 7:30 P. M. May 31st. Under Article V of the constitution, does the said bill No. 287S become law if not returned to the Senate with veto until 7:30 P.

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M. May 31st? Can the clerk of the Senate in the interim receive the bill within the meaning of Article V?"

In answer thereto the following is respectfully submitted: Section ten of Art. V of the constitution of this state provides:

"Every bill which shall have passed the Legislature shall, before it becomes a law, be presented to the Governor; if he approve, he shall sign it, but if not, he shall return it, with his objections, to that house in which it shall have originated, who shall enter the objections at large upon the journal, and proceed to reconsider it. If, after such reconsideration two-thirds of the members present shall agree to pass the bill, it shall be sent, together with the objection, to the other house, by which it shall likewise be reconsidered, and if approved by two-thirds of the members present, it shall become a law. But in all such cases the votes of both houses shall be determined by yeas and nays, and the names of the members voting for or against the bill, shall be entered on the journal of each house respectively. If any bill shall not be returned by the Governor within six days (Sundays excepted) after it shall have been presented to him, the same shall be a law, unless the Legislature shall, by their adjournment, prevent its return, in which case it shall not be a law.

Subsection 24 of section 4971 of the statutes reads: "The time within which an act is to be done as provided in any statute, when expressed in days, shall be computed by excluding the first day and including the last, except that if the last day be Sunday it shall be excluded, and when any such time is expressed in hours the whole of Sunday, from midnight to midnight, shall be excluded."

Under the foregoing provision of the constitution the Governor is entitled, in my judgment, to the full six days allotted within which to exercise the veto power thereby conferred upon him, and it is beyond the power of the legislature to in any wise curtail this privilege through adjournment or otherwise.

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In the absence of any other provision for the computation of time, it is my opinion that the rule provided for by the foregoing section of the statutes would govern in measuring the time within which an act is to be performed under the constitution. *Corwin v. Comptroller General*, 6 S. C. (Rich.) 390, 395.

It has been held by the Supreme Court of California in the case of *Harpending v. Haight*, 39 Cal. 189, that: "If a bill is returned with objections on the last day in which there is power to return it, and the house in which it originated has adjourned for the day before the arrival there of the bill, and it is then returned to and kept by the governor, the return is not such as the constitution contemplates. If the house is not in session the bill should be placed beyond the governor's control by delivering it to the proper legislative officer."

It is also a well recognized rule that in the computation of time fractions of a day are not to be considered.

It is therefore my opinion under the foregoing constitutional, statutory provisions and authorities that you are entitled to return said bill with your veto any time during the 31st day of May, and that the clerk of the senate, notwithstanding adjournment, has authority to receive the same.

Constitutional Law—Class legislation.

HON. J. D. BECK,

June 14, 1911.

Commissioner of Labor and Industrial Statistics.

You have requested an opinion as to the effect amendment No. 4 S to bill No. 1042a, "A bill relating to hours of labor for women", may have upon the bill, should it become an act, from a constitutional standpoint.

For the purpose of this opinion it suffices to say that there is a conflict of authority upon the question of the power of the legislature to enact valid measures of the nature of bill 1042a. One of the most cogent arguments presented against such laws is that they are "class legislation" and work un-

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lawful discriminations as between persons similarly situated and are therefore unconstitutional.

While great deference is extended by the courts to classifications made by the legislature, based upon population or otherwise, the limitations upon such power are well recognized and frequently enforced.

It has been decided many times by the Supreme Court of this state that a mere arbitrary distinction in no wise relevant to the subject of legislation will not justify a departure from that equal protection of the laws commanded by the Fourteenth Amendment to the Federal Constitution, nor that equality before the law commanded by section 1 of Art. I of the Constitution of this state.

Phipps v. Ry. Co., 133 Wis. 153.

Black v. State, 113 Wis. 205.

State v. Whitcom, 122 Wis. 110.

Bingham v. Milwaukee Co., 127 Wis. 344.

Smith v. Burlington, 129 Wis. 336.

Kiley v. Ry. Co., 142 Wis. 154.

The test laid down is that a classification to be valid must be based upon substantial distinctions, be germane to the purpose of the act, and cannot rest on existing circumstances only, nor preclude additions to those included in a class, and must apply equally to all within the class.

Kiley v. Ry. Co., 138 Wis. 215.

In the Kiley case, *supra*, the courts says: "The true practical limitation of the legislative power to classify is that the classification shall be upon some *apparent* natural reason—some reason suggested by necessity, by such a difference in the situation and circumstances of the subjects placed in different classes as suggests the necessity or propriety of different legislation with respect to them."

The court will declare a classification baseless when it cannot reasonably conclude that there is no substantial difference justifying a different legislative treatment.

Kiley v. Ry. Co., 142 Wis. 154.

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I fail to appreciate the reason or necessity which would justify the legislature in prohibiting a woman from working at the employment included within the terms of said bill for more than the number of hours therein provided for, in cities of the first, second and third class, and permit such labor to be done *ad libitum*, under precisely similar circumstances and conditions in cities of the fourth class or in the numerous villages throughout the state.

It is the health of women and the welfare of society that the bill is designed to protect, and I am of the opinion that the classification provided for in the proposed amendment is not based upon such a difference in situation as would justify, within the doctrine laid down by the Supreme Court of this State, so radical a difference in legislative treatment as is thereby proposed.

I am therefore of the opinion that the adoption of the amendment would seriously, if not fatally, affect the entire bill should it become a legislative act.

Constitutional Law—State Board of Veterinary Examiners—
Law pertaining to (Secs. 1492e—1 to 1492e—19, inclusive) is constitutional.

HON. A. H. HARTWIG,
State Veterinarian.

October 24, 1911.

In your letter of October 21st you state that you are requested by the Wisconsin Veterinary Society to ask my opinion on behalf of the veterinary profession and the State Veterinary Society as to whether or not the laws pertaining to the State Board of Veterinary Examiners, known as sections 1492e—1 to 1492e—19 inclusive, are constitutional.

In reply I would say that this department has consistently held that it will not give an opinion holding any law unconstitutional unless such unconstitutionality is made very clearly to appear to it; that it is the duty of the courts to pass upon the con-

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stitutionality of the laws when properly brought before them.

In the case of *State ex rel. Kellogg v. Currens*, 111 Wis. 431, a somewhat similar law, providing for a board of medical examiners and the granting of licenses by them to practice medicine, was held constitutional. In my opinion, the laws referred to by you should be regarded as valid until held otherwise by the courts.

Constitutional Law—Ch. 513 Laws of 1911, relating to a referendum of Ordinances of County Boards must be considered as constitutional.

MR. W. K. PARKINSON,
District Attorney,

January 5, 1912.

Phillips, Wisconsin.

Yours of December 28th was received. You inquire whether Chapter 513 of the Laws of 1911 is constitutional so far as the same relates to a referendum of ordinances or resolutions adopted by the county board of supervisors. You specify no case or facts which have come up in your practice and which necessitates a determination of this question by this department.

A law should not be declared unconstitutional by this department unless in extreme cases where the unconstitutionality of the law is so apparent that there can be no question about it. You have specified no reasons why this law should be considered unconstitutional. No reasons have been pointed out to me and I am not aware of any at this time why this law should be declared in violation of any provision of the constitution. Administrative officers should, as a general rule, treat the laws enacted by the legislature as constitutional until courts have declared them otherwise.

It is, therefore, my opinion that you should treat this law as a constitutional enactment at the present time.

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Constitutional Law—Printing—State Printing—Wisconsin Industrial School for Boys—Board of Control—The Legislature has no power under the Constitution, to authorize the Board of Control to establish a printing plant at the Wisconsin Industrial School for Boys, to do a part of the printing for state institutions.

MR. M. J. TAPPINS,

January, 22, 1912.

Secretary, State Board of Control,

In your letter of January 18th you state that the legislature of 1907 made an appropriation for the establishment at the Industrial School for Boys of a printing plant; that the plant was installed and since it has been in operation a large amount of the printing for the state institutions has been done in that printing office; that no charge has been made by the institution against the other institutions for printing, except that the Industrial School has been paid for the material used in doing the printing; that the purpose of establishing a printing plant was to teach the boys the printing trade; that it was necessary to employ a printer to teach the boys, and the board thought it wise to have as much of the printing done for the institutions as could be done at the printing office of the Industrial School; that the question now arises as to whether you can, without violating the law, continue to do the printing of blanks for the other institutions at the Industrial School, even though nothing is paid for the work and no expenditure is made by the institution for which the printing is done except what is paid for the material. You enclose a letter from Superintendent Hutton of the Industrial School, in which he refers to several sections of the new law relating to state printing, being Chapter 657 of the Laws of 1911; and you ask for an opinion upon the question presented.

Section 4964 of the statutes provides that the Board of Control

“may make such rules, regulations, ordinances and by-laws for the government, discipline and management of said school and the inmates thereof as to it seems just and proper; and shall place the children committed to its care,

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during the minority of said children, at such *employments* and cause them to be instructed in such *branches of useful knowledge* as shall be suited to their years and capacity; and it may bind out said children, with their consent, or the consent of their parents or guardians, if they have any, as apprentices or servants during their minority to such person and at such places, to learn such proper *trades and employments* as in its judgment will be most for their reformation, amendment and future benefit; but the religious opinions of the inmates shall not be interfered with.”

Under this section, if there were no other provisions restricting the powers of the board, they might well teach the inmates of this school the printing trade. Chapter 378 of the Laws of 1907, appropriates money to a large number of state institutions for various purposes, and among its provisions is the following:

“To the Industrial School for Boys, for addition to barn, coal shed, *printing office apparatus*, and additional land, \$19,000.”

Chapter 467 of the Laws of 1909, being a similar appropriation measure, contains the following:

“For new dormatory; creamery; extension to tunnel; ventilating system; an additional cow barn; *equipment of printing office*; and a telephone system at the Wisconsin Industrial School for Boys, a sum not exceeding \$31,000.”

It thus appears that the legislature has endeavored to authorize the establishment and operation of a printing plant at the Wisconsin Industrial School for Boys.

Article IV, Section 25, of the Constitution of the State provides:

“The legislature shall provide by law that all stationery required for the use of the state, and all printing authorized and required by them to be done for their use, or for the state, shall be let by contract to the lowest bidder, but the legislature may establish a maximum price; no member of the legislature or other state officer shall be interested, either directly or indirectly, in any such contract.”

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Under this section it was held in an opinion by ex-Attorney General Gilbert, found on page 777 of the Biennial Report of the Attorney General for 1910, that all printing for the state, including that done for all state institutions, must be let as therein provided. The particular question passed upon in that opinion was the printing for the state university. There is another provision of the constitution that modifies this provision slightly, being Section 21 of Article VII, reading:

“The legislature shall provide by law for the speedy publication of all statute laws, and of such judicial decisions made within the state as may be deemed expedient. And no general law shall be in force until published.”

As will be seen, this does not affect the question raised in your letter.

Section 20.01, as found in Chapter 657 of Laws of 1911, provides:

“The public printing is all of the printing and binding for which payment may lawfully be made out of the state treasury, together with all necessary material therefore, except the paper used by state printers, which will be furnished by the state. It is divided into six classes: * * *

Third, * * * Official reports, pamphlets, and magazines, bulletins and transactions of officers and societies. * * *

Fourth, All job printing, and all printing not otherwise classified.

Fifth, newspaper publications.”

You will note that this section in reality does not change the law as it is declared to be in the opinion of the attorney general herein referred to. It is a very broad provision, but no broader than that opinion, and under both the opinion and this section, all printing required for any branch of the state government or any of the state institutions is “public printing.” Under section 20.33 all job printing and all printing not otherwise classified is to be done by the state printer. Under section 20.55 the

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material necessarily required in doing public printing is to be procured by the Printing Board.

It would appear from these provisions and the opinion of the attorney general heretofore referred to, that the legislature had no authority to authorize any public printing to be done at the Wisconsin Industrial School, and that there is no authority now for doing any such printing there.

Constitutional Law—Civil Officers—Who are under sections 12 Art IV Constitution.

HON. JAMES A. FREAR,

January 25, 1912.

Secretary of State.

Pursuant to your request for a reconsideration of the opinion formerly issued by this department in reference to the status of Mr. Frye, in view of the additional facts submitted by you with such request, I submit the following:

Mr. Frye, who was formerly in the employ of the Commissioner of Labor and Industrial Statistics was, on August 11, 1911, appointed to the position of "deputy" by the Industrial Commission pursuant to the terms and provisions of chapter 485 of the laws of 1911, known as the Industrial Commission law. At the time of his appointment Mr. Frye was, and for the purposes of this opinion may still be regarded as, a member of the 1911 legislature which created such position.

The question of Mr. Frye's competency to fill the position of "deputy," under section 12 of article IV of the constitution of this state which 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 the state which shall have been created, or the emoluments of which shall have been increased during the term for which he was elected."

depends, in its final analysis, upon whether the position of deputy, as created by the aforesaid act, is a "civil office" within the meaning of that term as used in the constitution.

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The word "deputy" when standing alone, or in the absence of words limiting its import, has a well defined, technical, legal definition and significance.

Webster defines a deputy to be one appointed as a substitute for another, and empowered to act for him, in his name and behalf.

"A deputy has power to do every act which his principal might do, and he cannot be restrained to some particulars of his office, for that would be repugnant to his being deputy."

Steinke v. Graves, 52 Pac. 386.

A deputy as defined by Bouvier "is one authorized by an officer to exercise the office or right which the officer possesses for and in the place of the latter."

"A deputy has power to do every act which his principal might do."

Dictionary Words and Phrases, Vol. 3, p. 2006.

Notwithstanding the legal significance of the word, when standing alone and in the absence of words of limitation, I believe that its meaning, and hence the intention of the legislature is its use, as found in said chapter 485, must be ascertained from the language of the act defining the powers that the so-called deputy may exercise. If the "deputy" provided for by the act is not given the power to do the principal acts or perform the functions which the Industrial Commission itself, or at least one of the Commission, might or must do, but is limited in his powers by the act, or necessary implications therefrom to the performance of such ministerial duties as the Commission may assign to him, then he is a "deputy" in name only.

The "deputy" provided for by the act is not required to take an oath of office, or to furnish an official bond. In case of a vacancy in the Commission, he may not perform the functions of a commissioner, but "the two remaining members * * * shall exercise all the powers and authority of the board until such vacancy is filled." (Section 2394—42) He has no fixed tenure of office, but is appointed and subject to

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removal by the Commission, with or without cause, by whom his compensation is fixed and his duties assigned. (Section 2394—51, 1) If he be a “competent person”—which evidently means legally competent—he may be appointed by the Commission “for the purpose of making any investigation with regard to any employment or place of employment * * * by an order in writing.” (Section 2394—65) “In the discharge of his duties such *agent* (deputy) shall have every power whatsoever of an inquisitorial nature granted in this act to the commission, and the same powers as a court commissioner with regard to the taking of depositions; and all powers granted by law to a court commissioner relative to depositions are hereby granted to such *agent*.” (Section 2394—65, 2) By subdivision 3 of the latter section the commission is authorized to conduct any number of such *investigations* contemporaneously through different *agents* and may delegate to such *agent* the taking of all testimony bearing upon any investigation or hearing but, “the *recommendations* made by such *agents* shall be *advisory* only and shall not preclude the taking of further testimony if the commission so order nor further investigation.” “The commission shall have authority to direct any deputy who is a citizen to act as special prosecutor in any action, proceeding, investigation, hearing or trial relating to the matters within its jurisdiction.” The act itself, furthermore, by section 2394—41 (6) provides that “the term ‘deputy’ shall mean and include any person employed by the Industrial Commission and designated as such deputy by the commission, who shall possess special, technical, scientific, managerial or personal abilities or qualities in matters within the jurisdiction of the Industrial Commission, and who may be engaged in the performance of duties *under the direction of the commission*, calling for the the exercise of such abilities or qualities.”

Whether or not a “deputy” appointed under chapter 485 may legally exercise the powers of a court commissioner or act as prosecutor in proceedings other than those before the commission itself need not be now passed upon for the

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reason, as I am informed by the commission, that Frye has not been so authorized to act.

It would thus seem clear that a "deputy" under the act is not within the legal significance of the term "deputy" at all, but is at most an "agent," as he is referred to in several places in the act, clerk or assistant of the commission, and performs such duties, and those only, which the commission may assign to him.

Kavanaugh v. State, 41 Ala. 309.

Is the position thus created a "civil office" within the meaning of the constitution?

It seems clear from the authorities that the title or official designation is of little, if of any, significance in determining the question. In *Throop v. Langdon*, 40 Mich. 682, 685, the supreme court of Michigan in holding an assistant assessor not to be an officer, uses the following language in discussing the argument based upon the official designation of the position:

"Indeed, we can discover no necessity for * * * making use of the title at all, except perhaps to indicate to those with whom he was transacting business that he was not an intruder."

In *United States v. Hatch*, 1 Pinney, 182, the term "civil officer" was held to embrace only those in whom a portion of the sovereignty is vested, or to whom the enforcement of municipal regulations or the control of the general interests of society is confided; and hence that it did not include commissioners appointed to build a canal.

In *State v. Meyers*, 52 Wis. 628, commissioners to equalize valuations of taxable property, in certain cases, were held not to be officers, because of the limited functions of the board to do a specific act.

In *Olmstead v. Mayor*, 42 N. Y. Suppl., 482, it was held:

"One who receives no certificate of appointment, takes no oath of office, has no term or tenure of office, discharges no duties, and exercises no powers depending directly on the authority of law, but simply performs such

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duties as are required of him by the persons employing him, and whose responsibility is limited to them, is not an officer and does not hold an office." and "This, although the persons so employing him are public officers, and his employment is in and about a public work or business."

In *State v. Crawford*, 17 R. I., 292, 293, the court says:

"There is a common agreement that a civil officer has the characteristics of tenure, of definite term, of general duties as a part of the regular administration of the government, of right to emoluments, and of qualification by oath."

See also in this connection *Commissioners v. Goldesborough*, 90 Md. 193; *Shelby v. Alcorn*, 36 Miss. 273; 72 Amer. Dec. 169.

The most important characteristic which distinguishes an office from an employment is that the creation and conferring of the office involves the delegation of some, at least, of the sovereign functions of government to the individual, to be exercised by him for the benefit of the public. Unless the powers conferred are sovereign in their nature, the individual is not a public officer.

Mechem on Public Officers, Section 4.

It is my opinion, in the light of the additional facts submitted by you, and after a review of the authorities, that Mr. Frye is merely a clerk, agent or employee of the Industrial Commission, notwithstanding his designation as "deputy" in the act providing for the position, and that he is not, therefore, a "civil officer" within the meaning of that term as used in the constitution and is, accordingly, legally competent to occupy the position to which he has been appointed by the commission.

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Constitutional Law—Appropriations—Legislature—Drainage Fund—Trust Funds—The legislature may, in such a case as the Black River Falls flood, appropriate money from the general fund to relieve distress, and for the protection of public health.

The legislature has no power to cancel indebtedness to the trust funds without replacing the amount of such indebtedness in said funds.

Money may be appropriated from the drainage fund for the purpose of reclaiming land ceded to the state by the United States under the Swamp and Overflowed Lands Act.

HON. FRANCIS E. MCGOVERN,
Governor,

March 21, 1912.

Madison, Wisconsin.

You have asked my opinion upon the power of the legislature to render some assistance to the city and people of Black River Falls, and have submitted for my consideration the recommendations of the committee in charge of the relief work at that place. These recommendations suggest appropriations for the following purposes:

- Relieving the city from its indebtedness;
- Relief of present suffering;
- Aid for the schools;
- Preservation of the public health;
- Building a retaining wall to protect the city from further damage by floods.

I understand that the city of Black River Falls is indebted to the trust funds of the state in the sum of about \$31,000, and is also indebted to private corporations and individuals in the sum of about \$20,000. In so far as the indebtedness to private corporations and individuals is concerned, the legislature is, of course, without authority. The trust funds must be preserved intact. The indebtedness of the city to such funds cannot be canceled without replacing in said funds the amount of such indebtedness. It is also fundamental that no appropriation can be made from the general fund for other than a public

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purpose. In the case of *State ex rel New Richmond v. Davidson*, 114 Wis. 563, it was held that the cancellation of the indebtedness of the city of New Richmond to the trust funds by appropriating the requisite amount from the general fund and transferring it to the trust funds was valid. This was on the ground that the state was, by so doing, merely reimbursing the city for money expended by it in relieving distress; that the state could have appropriated money for the purpose of relieving distress in the first instance, and therefore could reimburse the city for money expended by it for that purpose. In other words, to justify such a cancellation of a municipality's indebtedness by a transfer from the general fund, there must be some public purpose which would justify an appropriation from the general fund if there were no such indebtedness. The *New Richmond* case holds very clearly that an appropriation to relieve actual suffering and distress where a condition exists which renders a large number of persons practically without any means to help themselves is for a public purpose.

An appropriation for the maintenance of the public schools is for a local purpose, and the legislature would have no authority to make it.

The preservation of the public health is upon the same footing as the relief of distress, and an appropriation for that purpose is valid.

In my opinion, the only theory upon which an appropriation for building a retaining wall or otherwise improving the river could be justified would be that it would assist in the reclamation of lands granted by the United States to this state under the swamp and overflowed lands act. Such an appropriation would have to be made from the drainage fund. (See opinion of ex-Attorney General Sturdevant, Biennial Report and Opinions 1904, page 242.) I am informed that all money in the drainage fund has by authority of an act of the legislature been transferred to the general fund. The drainage fund being a trust fund, such transfer without consent of congress was clearly illegal. The fund could only be used for

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the purposes expressed in the grant, viz. the reclamation of the swamp and overflowed lands ceded by the act to this state, unless congress should consent to their being used for some other purposes. Having gone into the general fund, they should be re-transferred to the drainage fund.

The committee also suggested that as the dam at Black River Falls was destroyed by order of the Railroad Commission acting under a provision of the water-powers law, since declared unconstitutional, the state might be under obligations to replace it. It is very clear there is no legal obligations on the part of the state to replace this dam. (See *Lowe v. Conroy*, 120 Wis. 151, *State ex rel v. Froelich*, 118 Wis. 129.) In my opinion, the state has no authority to appropriate money for rebuilding this dam, unless it can be shown that it would come within the terms of the swamp and overflowed lands act.

A further suggestion of the committee is that the limit of the city's indebtedness be increased. As the constitution fixes the debt limit, the legislature has no power to change it. (Article XI, Section 3, Constitution.)

I have merely given a general outline of the powers of the legislature with reference to the matters suggested by the committee. It is clear that the legislature has power to give some aid—the extent of that aid and the purposes for which it may be legitimately given will depend very largely upon the facts to be adduced upon the hearings of such bills as may be introduced. It will be much better to state the limits upon the legislative power with reference to the particular bills introduced and after the facts have become known than to attempt to state specific limitations at this time.

You have also requested my opinion as to the authority of the legislature to relieve the situation at Portage. I believe the opinion of ex-Attorney General Sturdevant, referred to above, fully covers this matter, and I concur in the conclusions reached by him.

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*Schools—Pensions—*Chap. 323, Laws 1911, the teachers retirement fund law, is constitutional.

HON. A. H. DAHL,

April 23, 1912.

State Treasurer.

In your letter of April 6th you state that warrants are now coming in to your department for payment under chapter 323 laws of 1911 known as the teachers' insurance and retirement fund law, and you ask my opinion as to whether or not this law is constitutional.

It is not an easy matter upon an inquiry of this kind to say whether or not any particular law is in all respects constitutional. Ordinarily I should say it is the duty of every administrative officer, including the attorney general, to consider every legislative enactment constitutional until the particular provision claimed to be unconstitutional is pointed out. I should take that position with the law were it not for the fact that it calls for the payment of money from the state treasury. It is the duty of the attorney general to guard the public funds and to resolve all reasonable doubts as to the validity of appropriations and claims in favor of the state. State ex rel Bashford v. Frear, 138 Wis. 536. As to laws not calling for payment of money from the public treasury it is the duty of the attorney general to treat them as constitutional unless the invalidity be clear and palpable. This is the duty of the courts as to all legislative enactments including those which call for money from the public funds. Brodhead v. Milwaukee, 19 Wis. 624; Whiting v. Sheboygan & Fond du Lac R. R. Co., 25 Wis. 167; State ex rel. New Richmond v. Davidson, 114 Wis. 563.

Chapter 323 of the laws of 1911 creates a teachers' insurance and retirement fund to be made up of so-called assessments upon the salaries of all teachers coming within the provisions of the act and of an amount set aside annually from the so-called seven-tenths mill tax equal to ten cents for each person of school age in the state. These so-called assessments are not paid by the teachers but are retained from their sal-

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aries by the school board. The fund thus created is used for paying certain annuities of pensions to retired teachers. The first question that occurs to me is are these assessments so retained a taking of private property without just compensation? The courts hold that such deductions are not a taking of private property and that the amounts so retained have not ceased to be a part of the public funds. *State ex rel Risch v. Trusteet*, 121 Wis. 44; *Pennie v. Reis*, 132 U. S. 465; *State v. Rodgers*, 91. N. W. 430, Minn. 130, 58 L. R. A. 663; *Matter of Mahon v. Board of Education*. 171 N. Y. 263; *Allen v. Board of Education* (N. J. 1911) 79 Atl. 101; *MacFarland v. Bieber*, 32 App. District of Columbia 513.

In the latter case the court says:

The fund out of which the pension of appellee was paid was created by Congress from the deductions from salaries and from certain fines and licenses. The situation was the same as if Congress had created this fund by direct appropriation . . . The one dollar per month was not contributed by appellee to the relief fund. It never came into his possession nor under his control."

And in the case of *Allen v. Board of Education*, supra, the court say:

"Constitutional objections to the act, . . . are urged on the part of plaintiff: first, it is said it violates the first section of the bill of rights and deprives persons of property without due process of law. The argument is that this procedure established by the act constitutes a taking of property of one person and giving it to another, or if the use be considered a public use, then there is a taking of private property without just compensation. This argument losses sight of the fact that, by the terms of the agreement of employment embodying the statutory terms, the salary to be paid was a net amount, and not a gross amount, and thus there was in fact no taking."

It is true that in the case of *Hubbard v. State ex rel. Ward*, 58 L. R. A. 654, the supreme court of Ohio held a similar law

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unconstitutional upon precisely these grounds but it seems to be out of harmony with the general trend of decisions. In a note to this case the editor endeavors to distinguish between funds raised by such deductions and similar funds formed by license taxes upon insurance companies, but in view of the numerous decisions I cannot agree with his deductions. In *State v. Ziegenhein*, 144 Mo. 283, 45 S. W. 1099, 66 Am. Repts, 420, a similar law as to police pensions is held to be in violation of a constitutional provision forbidding the state "to grant public money . . . in aid of or to any individual, association, or corporation whatsoever" on the ground that it is extra compensation. It is believed, however, that inasmuch as chapter 323, laws of 1911, applies only to those who are actually engaged in teaching after the law went into effect this objection would not be applicable.

In the case of *Allen v. Board of Education*, supra, the objection was also raised that the act could not be sustained as the exercise of the taxing power of the state but the court say: "The act is not intended to be, and is not in fact, an exercise of that power." This leaves to be disposed of the question of whether or not the payment of public funds under the terms of this act is for a public purpose. It is axiomatic that public funds can be used only for public purposes. "The legislature cannot create a public debt, or levy a tax, or authorize a municipal corporation to do so, in order to raise funds for a mere private purpose. It cannot in the form of a tax take the money of the citizens and give it to an individual, the public interest or welfare being in no way connected with the transaction. The objects for which money is raised by taxation must be public, and such as subserve the common interest and well-being of the community required to contribute." *Brodhead v. Milwaukee*, supra; *State ex rel Consolidated Stone Co. v. Hauser*, 125 Wis. 256.

"It is for the legislature, in the first instance to decide whether the object for which a tax is to be used or raised is a public purpose, but its determination of the question is not conclusive." *State v. Cornell*, 74 N. W. 59, 53 Nebr. 556, 39 L. R. A. 513, 68 Am. St. Repts, 629.

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“Any direct public benefit or interest . . . no matter how slight, as distinguished from those public benefits or interests incidentally arising from the employment or business of private individuals or corporations, will undoubtedly sustain a tax . . . Taxes may be levied and collected for charitable purposes . . . So, claims founded in equity and justice in the largest sense, and in gratitude, will support a tax.” *Curtis Administrator v. Whipple*, 24 Wis. 350; *State ex rel. New Richmond v. Davidson*, supra; *Brodhead v. Milwaukee*, supra; *Booth v. Town of Woodbury*, 32 Conn. 118; *Civic Federation v. Salt Lake County*, 61 Pac. 222; 22 Utah 6. *People v. Town of Salem*, 20 Mich. 452, 4 Am. Repts. 400. In this latter case Cooley, J., discusses this power as follows:

“I do not understand that the word ‘public,’ when employed in reference to this power, is to be construed or applied in any narrow or illiberal sense, or in any sense which would preclude the legislature from taking broad views of state interest, necessity or policy, or from giving those views effect by means of the public revenues. Necessity alone is not the test by which the limits of state authority in this direction are to be defined, but a wise statesmanship must look beyond the expenditures which are absolutely needful to the continued existence of organized government, and embrace others which may tend to make that government subserve the general well-being of society, and advance the present and prospective happiness and prosperity of the people. To erect the public buildings, to compensate the public officers and to discharge the public debts, are not the sole purposes to which the public revenues may be applied, but on the contrary, considerations of natural equity, gratitude and charity are never out of place when the general good of the whole people is in question, and may be kept in view in the imposition of the public burdens. The sovereign legislative authority must judge of the force of such considerations, on a general view of the just and proper demands upon the public treasury, and of the ability of the

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people to provide for all; and when that authority determines that such payments will subserve the public good, the responsibility of the legislature for the correctness of his judgment must be to the people whose representative he is and upon whom the burdens he imposes must rest.”

Mere praiseworthy motives, however, will not save the law which goes outside the constitutional limitations. In *Bonnett v. Vallier*, 136 Wis. 193, the court says:

“Good intentions in the passage of a law or a praiseworthy end sought to be attained thereby cannot save the enactment if it transcends, in the judgment of the court, the limitations which the constitution has placed upon legislative power. In such cases the law, so-called, is not a law at all. As has been amply said: ‘It confers no rights; it imposes no duties; it affords no protection; . . . it is, in legal contemplation, as inoperative as though it had never been passed.’ *Norton v. Shelby County*, 118 U. S. 425, 442; 6 Supreme Court 1125.

The appeal is often made to courts directly or indirectly to look favorably upon a law because of the worthy purposes in the minds of the promoters in securing its place upon the statute books. We cannot go to the extent of causing hesitancy or failure to condemn a legislative act which clearly exceeds the law-making power. Courts have their duty to perform in a case like this and, however unpleasant it may be, they cannot turn aside on any account whatever, even in the face of manifestly the very best of intentions upon the part of the law makers and promoters.”

Laws giving pensions to policemen and firemen have often been upheld as a proper exercise of the authority to appropriate money for public purposes. *Cooley on Taxation* (3rd Ed.) 189; *Commonwealth v. Walton*, 182 Pa. St. 373, 38 Atl. 790, 61 Am. St. Repts. 712; *Commonwealth v. Barker*, 211 Pa. St. 610, 61 Atl. 253; *Trustees to Exempt Firemen’s Fund v.*

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Roome, 93 N. Y. 313, 45 Am. Repts. 217. In this latter case the court argue that the extinguishing of fires is a public duty resting alike upon all citizens; that by the assumption of this duty by the few a mass of citizens are relieved from doing their share and that in an effort to in part equalize the public burdens the legislature may grant to firemen certain privileges including pensions and exemptions as exemption from poll tax, not only during their term of service but for life, which privileges and exemptions are not shared by the mass of the citizens. It is difficult to see why the same reasoning should not apply in the case of teachers in the public schools. Our supreme court has had before it the police and firemen's pension laws of this state on several different occasions but the constitutionality of these laws, as being appropriations of money for public purposes, has not been passed on. The court has apparently assumed, as have the attorneys interested, that such laws are constitutional. *State v. Board of Trustees*, 121 Wis. 44; *State v. Board of Trustees*; 125 Wis. 245; *State v. Board of Trustees*, 138 Wis. 133; *State v. Knowles*, 145 Wis. 523. In *Matter of Mahon v. Board of Education*, supra, the court, while holding the particular law under consideration unconstitutional, because applying to teachers retired prior to the passage of the law, say: "The legislature might well think that in a large city where teaching is adopted as a calling to be pursued for years and often for life it would be wise to provide a system of pensions as an inducement both to services at low wages and also to good conduct in service."

In *State v. Rogers*, 91 N. W. 430, 87 Minn. 130, 58 L. R. A. 663, the court held an ordinance pensioning teachers void because no statutory authority exists for the passage of the ordinance but they say: "We do not wish to intimate that the care of those who have given their life work to a cause of such benefit to the public may not to some extent be provided for when the limit of activity is reached, and the funds for that purpose raised by taxation. It certainly conduces to the welfare of the school system to make it profitable and attractive

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to persons to devote themselves to the work, and if it would attract to the services a better class of teachers, is not such an object for the benefit and welfare of the school system? Conceding, therefore, that the legislature might grant the power within proper limits to provide a fund for such a purpose, it is very clear that it has not been done."

In *Allen v. Board of Education*, supra, the court had before it a very similar law to ours and they say: "This statute was in force when the contract between the plaintiff and defendant was entered into, and it formed a part of such contract and was one of the terms of employment of the plaintiff. The creation of this fund was an important public measure, which may well be considered as tending to make the system of free schools established by the act both thorough and effective by rendering the position of teacher a more desirable one, because of the advantages arising out of the fund. It was a public scheme designed for the betterment of the branch of the service. It was offered to persons seeking and desirous of becoming teachers who were at liberty, at their option, to accept such positions, subject to the terms of the statute, or to refuse them. If they did accept, then the provisions of the act became by such acceptance binding upon them. We conclude, therefore, that the act, aside from any constitutional invalidity, became a part of the contract entered into between the parties to this suit, and authorized the deduction of the percentage retained by the school board and that the judgment of non-suit was properly ordered."

It is my opinion that the law in question is valid in the respects herein discussed. If there be other provisions that are thought to be unconstitutional they have not been brought to my attention. Until such provisions are pointed out I believe it to be your duty to regard the law as in all respects in compliance with the constitutional provisions.

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Constitutional Law—Black River Falls—Destruction of property pursuant to unconstitutional statute imposes no obligation on the state.

HON. A. W. SANBORN.

May 2, 1912.

Madison Wisconsin.

Senator Whitehead desires to have me forward you my opinion as to what, if any, obligation devolves upon the legislature to reimburse the city of Black River Falls on account of damage done to its dam which it is stated was blown out pursuant to instructions given by the engineer of the railroad commission acting under instructions from that body and pursuant to authority given by the water power law which has been held unconstitutional by the supreme court.

In an opinion rendered to Governor McGovern under date of March 21, 1912, by this department, it was stated:

“The committee also suggested that as such dam at Black River Falls was destroyed by order of the railroad commission acting under a provision of the water powers law since declared unconstitutional the state might be under obligations to replace it. It is very clear there is no legal obligation on the part of the state to replace this dam. (See *Lowe v. Conroy*, 120 Wis. 151; *State ex rel. v. Froelich*, 118 Wis. 129).”

Along the same line it has been held that the state is not liable for the acts of its officers which are without or beyond their authority. *Houston v. State*, 98 Wis. 481.

My conclusion therefore is that no obligation devolves upon the legislature to reimburse the city under the circumstances stated.

Official Opinions—Constitutional Law.

Constitutional Law—Appropriations—Drainage Fund—Black River Falls—Portage—Levees— Chps. 5, 13 and 21, Laws of 1912, special session, are valid.

HON. JAMES A. FREAR,
Secretary of State.

May 14, 1912.

In your favor of May 8th your request my opinion as to the validity of chapters 5, 13 and 21, Laws of 1912, special session.

I.

Chapter 21 appropriates thirty-five thousand dollars "to relieve destitution and suffering caused by the flood at Black River Falls on October 6, A. D. 1911, and to remove and destroy the menaces to public health caused thereby." The validity of chapter 286, laws of 1901, appropriating \$21,500 "for the purpose of relieving the city of New Richmond of its indebtedness to the state trust funds incurred after the tornado of June 12, 1899, which destroyed a large part of said city" was sustained by the supreme court in the State ex rel. v. Davidson, 114 Wis. 653. The situation at Black River Falls seems sufficiently similar to that existing at New Richmond to make the above decision applicable, and I am therefore of the opinion that said chapter 21 is valid.

II.

Chapter 5 appropriates twenty thousand dollars from the drainage fund "for the purpose of constructing and strengthening the levee system existing in the vicinity of Portage . . . to reclaim and protect swamp and overflowed lands" and provides that "There having been heretofore paid into the general fund from the proceeds of the sale of said swamp and overflowed lands a sum of money in excess of the amount herein appropriated the state treasurer is directed to transfer to the drainage fund from the general fund the sum of twenty thousand dollars."

The drainage fund referred to was created by section 250, Wisconsin statutes, out of the proceeds of the sale of swamp and overflowed lands patented by the United States to the state

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pursuant to the act of Congress of September 28, 1850. Section 2 of that act provided that "The proceeds of said lands . . . shall be applied exclusively, as far as necessary, to the purpose of reclaiming said lands by means of the levees and drains aforesaid." Although an appropriation from the general fund would be illegal under section 10, Art. VIII of the constitution prohibiting the state from carrying on works of internal improvement, (State ex rel. Jones v. Froelich, 115 Wis. 32), the same section of the constitution permits the state to devote the avails of grants made for particular works of internal improvement to the carrying on of such works, (Sloane v. State, 51 Wis. 623), so that the appropriation from the drainage fund seems clearly valid. Opinion of Atty. Gen. Sturdevant, Biennial Report and Opinions of Attorney General for 1904, p. 242; State ex rel. v. Farwell, 3 Pinney, 393, 419. Furthermore, chapter 419, laws of 1903, and chapter 340, laws of 1905, appropriated twenty-five thousand dollars for similar purposes from the drainage fund. Such laws seem never to have been questioned and the money has been expended for the purposes for which appropriated. See chapter 518, laws of 1907.

The question as to the validity of the transfer from the general fund to the drainage fund is not so clear. Prior to 1897 the drainage fund was in part distributed to the various counties in the state. Section 251, Wis. Stats. Section 4 of chapter 367 of the laws of 1897 abolished that method of distribution by providing that "The moneys received for the sale of lands shall be covered into the general fund except when otherwise disposed of by constitutional provision." I am informed that under such law \$332,797.53 has been transferred from the drainage fund into the general fund from July 1, 1902, to March 1, 1912. The power and authority of the state under the act of Congress above quoted to deal with the proceeds of the sale of the lands received under the swamp land grant has been settled by the United States Supreme Court in U. S. v. La., 127 U. S. 182, 191, where the court said: "Under the act of 1850 the swamp lands are to be conveyed to the state as an absolute gift with a direction that their proceeds be applied as far as nec-

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essary to the purpose of reclaiming the lands . . . There is nothing in these provisions of the character of a property trust and nothing to prevent the application by the state of the swamp land fund to general purposes." The provision of chapter 397, laws of 1897, covering the moneys received from the sale of swamp lands into the general fund is thus valid.

Whether the proceeds of the swamp lands be in the general fund or in the drainage fund does not appear to be important. The power of the state to use the money for the special purpose for which it was obtained would seem to be the same in either case. Had the state in the first instance carried the proceeds of the sales of swamp lands into the general fund it would scarcely be claimed that the state thereby lost the right to expend money in the construction of dykes and levees to the extent of the funds so obtained. No more do I think that such right was lost by the covering of such funds into the general fund by the act of 1897. Such act was not an appropriation of the funds to a particular purpose within the rule of *Weik v. Wausau*, 143 Wis. 645, 6—7, but merely a determination to carry the money in one fund rather than in the other. *U. S. v. Johnston*, 124 U. S. 236, 253. The change merely operated to take the control of such moneys from the commissioners of the public lands and to place such moneys in the state treasury under the same restrictions and control as general state funds. In other words, in the absence of a direct appropriation of the moneys received from the sale of swamp lands I think that they, or a sum equal to the amount so received, continued available for the special purpose for which they were obtained regardless of the manner of bookkeeping or the title given to the fund in which they were placed.

Should this transfer of funds be deemed invalid it is, in my opinion, a separate part of the act and would not affect the validity of the appropriation from the drainage fund made by the first section thereof. See opinion of Atty. Gen. Sturdevant previously referred to.

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III.

Chapter 13 appropriates from the drainage fund to the Black River Falls relief committee the sum of seventy-one thousand dollars to "be used in part to reimburse said committee for moneys already expended by it in the construction of dams, dykes, retaining walls and other works in or along the Black River for reclaiming and protecting swamp and overflowed lands . . . located in and adjacent to the city of Black River Falls and the remainder of said sum shall be used for completing such works now under construction, to construct such additional works as may be necessary for reclaiming and protecting such lands and to compensate the hydraulic engineer engaged to direct said works.", and directs the state treasurer "to transfer from said general fund to the drainage fund said sum of seventy-one thousand dollars."

This act differs but slightly from chapter 5. As to the part of the appropriation to be used to reimburse the relief committee "for moneys already expended" it seems to me that the legislature having the power to make the appropriation for the particular objects "had the power to pass the act in question to reimburse" the committee for such expenditures. *State ex rel. v. Davidson*, 114 Wis. 563, 579.

The appropriation "to compensate the hydraulic engineer engaged to direct said works" is clearly proper as incidental and necessary to the building of the works. *Sloane v. State*, 51 Wis. 623, 633.

It will be noted also that the appropriation is made for "the construction of dams, dykes, retaining walls and other works" while under the act of Congress the proceeds of the swamp lands are to be applied "to the purpose of reclaiming said lands by means of the levees and drains aforesaid." While dams are not strictly levees it has been held that "They may enter into and form part of a comprehensive system of levees mentioned in the statutes relating to levees." *Dehon v. Lafourche Basin Levee Board*, 34 So. (La.) 770, 775.

My conclusion therefore is that the laws in question are valid enactments.

Official Opinions—Constitutional Law.

Constitutional Law—Sec. 1410g of chapter 258 of Laws of 1909 relating to registration of Dentists is constitutional.

DR. W. T. HARDY,

May 15, 1912.

*Secretary Wisconsin State Board of Dental Examiners,
Milwaukee.*

Yours of April 16th was received. You inquire whether section 1410g, of chapter 258, laws of 1909, is constitutional, in that it provides for the registration of dentists annually with the secretary of the Board of Dental Examiners, and the payment of an annual fee of one dollar, and authorizes the board to revoke a license for the non-payment of such registration fee after ninety days' notice in writing.

The constitutionality of the statutes regulating the practice of dentistry has frequently been passed upon by our courts and they have been upheld as a valid exercise of the police power of the state, infringing no provisions of Federal or state constitution.

See *State vs. Curran*, 111 Wis. 431. 22 Am. & Eng. Ency. of Law, 2d ed., p. 780.

The payment of an annual registration fee does not infringe any rights which the constitution guarantees to any citizen. In the case of *State vs. Heineman*, 80 Wis. 253, a statute was upheld as constitutional that required all druggists in the state to register and pay an annual license fee of two dollars. Under the authority of this decision I am of the opinion that the requirement in this law that an annual license fee of one dollar be paid is also valid and, being valid, it necessarily follows that no dentist has a right to practice dentistry without having registered and paid such fee annually.

The annulment of a license is not in the nature of a punishment, but is intended only for the protection of the public against incompetency and unfitness, and a dentist who has not complied with the reasonable requirements of our statute has no reason for complaint if the Board revokes his license after giving him ninety days' notice. It is true that arguments may

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be made to the effect that this statute is in violation of provisions of the state and Federal constitutions, but, after an examination of the authorities and the decisions of our court, I am of the opinion that the statute does not infringe any rights guaranteed by the constitution.

See also *State vs. Schaffer*, 129 Wis. 459.

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OFFICIAL OPINIONS RELATING TO CONTRACTS.

Contracts—Construction of contracts between State Board of Control and Paramount Knitting Co., as to authority of Board to refuse to allow stockings manufactured elsewhere to be dyed at the State Prison.

STATE BOARD OF CONTROL.

October 9, 1911.

In your letter of October 6th you inclose several contracts between your board and the Paramount Knitting Company for the employment of convict labor. You state that the question has arisen as to the right the Paramount Knitting Company has to dye in the dye shop at the state prison stockings manufactured in shops in other cities. You further state that the work of dyeing stockings is the most disagreeable and most unhealthful work connected with the manufacture of stockings and ask whether or not, under the contracts as they stand today, it is the duty of the state prison to dye stockings manufactured in other shops and shipped to the state prison for the purpose of being dyed.

The first of these contracts is dated December 27th, 1899, and provides for the employment by the Paramount Knitting Company of certain convict labor and the payment for such work at certain prices per dozen upon the various kinds of work to be manufactured.

This contract evidently contemplates that all the work of manufacturing shall be done by the convict labor. Under it the knitting company agrees to pay the several prices therein specified for the different kinds of work and to guarantee a

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minimum wage of thirty cents per day for the actual service of the men so employed.

Under date of April 22d, 1902, this contract was modified in some particulars, but, under this modification, the contract still contemplates that all of the work of manufacturing shall be done by the convict labor.

Under date of April 4th, 1906, a further modification was made, by which the knitting company was allowed to deduct two cents per dozen pair where the work of looping half hose was done by labor other than convict labor.

July 8th, 1903, a contract was entered into between the Board and the knitting company by which the payment to be made is based upon the amount of goods manufactured, and contained a further provision by which the Paramount Knitting Company agreed to credit the Board "with ten cents per dozen pair on ribbed goods manufactured by labor elsewhere, excepting the dyeing, casing and shipping of same; and a credit of eight cents per dozen pairs on monthly labor bill for all ribbed goods where the labor of topping and footing is done by other labor, and a credit of two cents per dozen pair to be made on the monthly labor bill for all goods where the labor of looping is performed elsewhere."

From this it appears that the contract contemplates the doing of certain parts of the work by other than convict labor, but evidently does not contemplate the complete manufacture other than dyeing by labor other than convict labor.

This contract also contains a provision as follows:

"And there is hereby reserved to the State Board of Control and the warden and the subordinate officers and employes full authority and power to prevent the demanding or imposing of unusual or severe labor, or labor whereby the health or safety of the convicts may be impaired."

Under date of December 4th, 1906, a contract was entered into by which the contract bearing date April 22d, 1902, was terminated and the new agreement entered into instead and

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in lieu thereof. This contract does not provide that kind of work to be done and provides for the payment of sixty-five cents per day for each and every convict employed under the agreement.

Under date of November 4th, 1908, a new contract was entered into extending and modifying the contracts bearing date July 8th, 1903, and December 4th, 1906. This contract does not specify the kind of work to be done and provides a per diem compensation. It further provides:

“The contract herein referred to as bearing date December fourth, 1906, shall be and remain in full force and effect excepting only as modified by this agreement.”

It also contains a provision that the per diem payment shall be under the same terms and conditions as the contract bearing date July 8th, 1903, the contract of July 8th, 1903 is the one containing the provision that the Board of Control, the warden of the state prison and subordinate officers and employes shall have the authority to prevent the demanding or imposing of unusual or severe labor or labor injurious to the health or safety of the convicts.

Under this provision it is my opinion that the Board may refuse to allow the dyeing of stockings manufactured elsewhere by the convicts employed under these several contracts. This opinion is based upon your statement that the work of dyeing stockings is the most disagreeable and most unhealthy work connected with the manufacture of stockings.

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Contracts—State Buildings—For erecting state buildings must contain a provision for the payment by the contractor of all claims for labor and material.

Such contracts must also contain a stipulation that no laborers, workmen or mechanics employed on said building shall be allowed to work more than eight hours per day.

HON. F. E. MCGOVERN,

October 24, 1911.

Governor of Wisconsin.

I have examined the contract and bond of George R. Keachie for building the foundation walls of the northwest wing of the State Historical Library Building.

Section 3327a of the statutes as found in the supplement of 1906 provides:

“All contracts hereafter let for the erection, construction, equipment, repairs, protection or removal of any building of the state shall contain a provision for the payment by the contractor of all claims for labor and material, and no contract shall hereafter be let for the erection, construction, equipment, repairs, protection or removal of any building of the state, unless the contractor shall give a good and sufficient bond, to be approved by the governor, conditioned for the faithful performance of the contract, and the payment of all the claims for work or labor performed; and material furnished in and about the erection, construction, equipment, repairs, protection or removal of such building to each and every person entitled thereto.”

In the contract submitted there is no such provision, as required by this section. I do find, however, the following provision:

“The contractor shall and will provide all the materials and perform all the work for the construction of the foundation of the northwest wing of the State Historical Library Building at Madison, Wisconsin, as shown on the drawings and described in the specifications prepared by Arthur Peabody, architect, which drawings and specifications are

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identified by the signatures of the parties hereto, and become hereby a part of this contract.”

Mr. Thwaites has submitted what purports to be a copy of the specifications. This copy is not identified by the signatures of the parties to the contract. Unless there be specifications so identified, they would not become a part of the contract. If identified as provided in the contract itself, then, by its terms, such specifications would be construed as a part of the contract itself.

Paragraph 3 of these specifications provides:

“The contractor must furnish a good and sufficient bond to the amount of twenty-five per cent. of the contract amount, with sureties satisfactory to the governor of Wisconsin and to the special building committee of the state historical society, conditioned upon the faithful performance of his contract, and the payment of all claims for labor performed or materials furnished in and about the completion of his contract, in accordance with chapter 292, laws of Wisconsin 1899.”

This last named chapter is section 3327a of the statutes, heretofore referred to.

The bond submitted is conditioned upon the completion of the contract by the said George R. Keachie and nowhere mentions the payment of claims for labor performed or materials furnished. In my opinion this bond is not in accordance with the requirements of the statutes. Chapter 171 of the laws of 1911, section 1, provides in part:

“Each and every contract hereafter made for the erection, construction, remodeling or repairing of any public building or works, to which the state or any officer or agent thereof is a party, which may involve the employment of laborers, workmen or mechanics, shall contain a stipulation that no laborers, workmen or mechanics in the employ of the contractor, sub-contractor, agent or other person, doing or contracting to do all or a part of the work contemplated

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by the contract, shall be permitted to work more than eight hours in any one calendar day, except in cases of extraordinary emergencies.”

The contract submitted does not contain this required provision.

On page 10 of the specifications, however, there is an extract from the last mentioned chapter containing the required provisions. If there be in the possession of the building committee a copy of these specifications properly identified as hereinbefore indicated, then, in my opinion, this contract may be approved. If there be no such specifications so identified, then, in my opinion, the contract cannot properly be approved. The bond, as I have before indicated, in my opinion ought not to be approved in its present form.

Contracts—Public Buildings—Bonds—Contracts for the erection, construction or remodelling of any public buildings or works, to which the state or any officer or agent thereof is a party, must contain the provision as to eight hours labor found in Sec. 3327a of the statutes as amended by chapter 171 Laws of 1911.

To make the specifications accompanying such contract a part thereof, they must be identified in the manner provided in the contract.

Bonds accompanying such contracts must provide for the payment by the contractor of all claims for labor and materials.

HON. FRANCIS E. MCGOVERN,
Governor.

November 6, 1911.

I return herewith the agreement between C. B. and A. K. Fritz and the Regents of the University and the bond given with said agreement, and also the agreement between Copps Brothers and the Regents of the University, with the bond given with that agreement.

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I have carefully examined these agreements and bonds. The agreements are in the same form as the contract upon which I gave you an opinion under date of October 24th last. No copy of the specifications accompanies these contracts, and the contracts themselves do not contain the provisions required by section 3327a of the statutes, as found in the supplement of 1906 and chapter 171 of the laws of 1911. The agreements make the specifications part of the contract. Whether or not such specifications have been identified, as provided in the agreement, and whether or not such specifications contain these provisions, I am unable to say.

The bonds accompanying these agreements are conditioned that the contractors

“shall do well and truly pay or cause to be paid all of the claims for work or labor performed and materials furnished in and about the erection, construction, equipment, repairs, protection or removal of such building, to each and every person entitled thereto, which may in anywise arise or come against the said party of the second part in consequence of granting the said contract to said party of the first part, or which may in anywise result from the carelessness or neglect or such part of the first part, or his agents, employes or workmen in any respect whatsoever, and all in full compliance with the provisions of chapter 292 of the general laws of Wisconsin for the year 1899.”

In my opinion, this is not a compliance with section 3327a of the statutes. This statute requires a bond

“conditioned for the faithful performance of the contract, and the payment of all the claims for work or labor performed and materials furnished in and about the erection, construction, equipment, repairs, protection or removal of such building to each and every person entitled thereto.”

The bonds given with these contracts, so far as they relate to claims for labor performed and materials furnished, merely provide for the payment of such claims as may in anywise arise

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or come against the Regents in consequence of granting the said contracts.

The statute contemplates a bond conditioned upon the payment of all claims for work performed or materials furnished, regardless of whether such claims might in anywise arise or come against the State or its representatives.

For this reason I believe the bonds should not be approved. The agreements should not be approved unless there is submitted with them specifications identified as provided in such agreements and which specifications contain the provisions required by the sections of the laws of this state herein referred to.

Contracts—Construction of contract for N. W. Wing of Historical Library Building. Amount of compensation to be paid Ferry & Clas, architects.

MR. ISAAC S. BRADLEY,

March 1, 1912.

Secy. Special Building Committee, State Historical Society.

I have before me your communication of December 12th, 1911, relative to the claim of Messrs. Ferry & Clas for compensation for services rendered in preparing plans and specifications for the northwest wing of the historical library building, as well as a communication from Messrs. Olin & Butler, attorneys for Messrs. Ferry & Clas, concerning the same matter.

Your communication contains a copy of resolution unanimously adopted on December 11th by the special library building committee of the state historical society referring the matter in difference between the society and Messrs. Ferry & Clas to the attorney general.

The preamble to the resolution adopted contains among other things a statement that under date of October 1st, 1900, Ferry & Clas presented to the former board of commissioners for erecting the state historical library building a claim for

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\$1,750 for commissions upon the plans and specifications for the northwest wing and that this is the claim which the commissioners then declined to pay and the payment of which was postponed until such time as the new wing should be constructed, and that this amount of \$1,750 is the only amount that can be properly and legally allowed said architects as compensation for such plans and specifications in the opinion of the present commissioners. It is thereupon resolved that the matter be again submitted to the attorney general with the request that he officially advise your committee as to the amount now properly and legally payable on account of the claim of said Ferry & Clas.

This matter was referred to this department once before for a determination of the legal question involved as to whether or not Ferry & Clas were entitled to receive any compensation under the original contract, and at that time, upon the written contract and the facts as they appeared from the record submitted, this department held to the opinion that Ferry & Clas were entitled to recover compensation for their plans and specifications according to the terms of the contract.

In my opinion this disposed of the matter so far as it related to the attorney general's department. It appears from the record before me that certain compromise propositions have been submitted to the committee by Ferry & Clas and their attorneys and that the committee is of the opinion that the only compensation due under the ruling of the attorney general was \$1,750, which the committee asserts is the total amount of the original claim made by Messrs. Ferry & Clas. It further appears from the record that Messrs. Ferry & Clas deny this assertion and claim that they are entitled to a commission of five per cent upon the cost price of the wing which they offer to compromise on a basis of $3\frac{1}{2}\%$ and that they have never offered to accept any less sum.

It is not the province of this department to determine questions of fact or to act as a referee between conflicting claimants and upon the record submitted to me I must decline to

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express any opinion as to the amount due upon the contract other than was expressed in the former opinion rendered by this department since the committee is better capable of determining the amount due upon the original contract from the contract itself and the records and proceedings of the committee than I am myself. In other words, I have given it as my opinion that Messrs. Ferry & Clas were entitled to recover under their contract and that the committee could not appropriate their plans without compensation. The compensation to which they would be entitled is fixed by the contract at a certain percentage upon the cost of the structure but it is included in the contract that they are to supervise the construction of the building and perform certain services therein specified. In view of the fact that the committee proposed to construct this northwest wing without the services of Ferry & Clas, it was assumed by me that Ferry & Clas might not charge the full amount of the percentage provided for in the contract inasmuch as the committee had dispensed with their further services and that they would be thereby relieved of a considerable amount of labor and responsibility. It now appears that I was right in this assumption and that compromise negotiations have been pending between Ferry & Clas and the committee and I feel assured that the parties are entirely competent to conclude such negotiations and I express the hope that the controversy may be speedily and amicably adjusted. Believing that I am better performing my duty in the premises by refraining from further interference in this controversy, I most respectfully decline to express any opinion as to the actual amount due Messrs. Ferry & Clas upon the record now before me.

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OPINIONS RELATING TO CORPORATIONS.

Corporations—Election of officers, in stock and non-stock corporations is vested in its stockholders and members respectively.

HON. J. A. FREAR,

June 30, 1910.

Secretary of State.

This department is in receipt of your communication of the 24th instant submitting for consideration Article VIII of the articles of incorporation of The Third Order of St. Francis of St. Francis of Assisi Congregation of Milwaukee, Wisconsin, which in substance provides that the persons therein named shall be ex-officio president, first vice president and second vice president, respectively, and wherein you request an opinion as to the legality of such a provision under the statutes.

In reply I will say that said corporation is organized under ch. 86 of the statutes. Subdivision 7, of sec. 1772, of said chapter, provides in part that "In case the corporation is formed without capital stock the articles shall fix the time and place for the first meeting for the election of officers, and the signers of such articles shall give notice thereof to the members in the manner provided in the next section." The corporation is a non-stock corporation. In my opinion, it was the legislative intent, as expressed in the aforesaid section, that the election of officers in stock and non-stock corporations is vested in the stockholders and members respectively, and that it is not competent for the organizers to assume to exercise the function of the selection of officers as provided by said article.

Official Opinions—Corporations.

Corporations—Articles of Organization. Holders of preferred stock are entitled to the same voting privileges as holders of common stock.

HON. J. A. FREAR,

August 2, 1910.

Secretary of State.

You have called my attention to the last paragraph of article VII of the articles of incorporation of the Duluth Water Heater Company and have asked for my opinion regarding same.

This paragraph provides that the articles may be amended by a vote of at least two-thirds of all the common stock of said corporation. This provision is, I believe, in violation, both of chapter 86, which provides that articles of incorporation may be amended by a vote of the stockholders, which of course, includes holders of preferred stock, and of article III of the charter, which provides that the preferred stock shall have and possess "such rights and privileges as are herein accorded the holders of common stock." I would suggest that the articles be returned for amendment in this respect.

Corporations—Amendment to articles of incorporation. Form of.

HON. JAMES A. FREAR,

September 3, 1910.

Secretary of State.

This department is in receipt of your communication of the 1st inst. submitting a proposed amendment to the Articles of Organization of the Badger Knitting Mills, and requesting an opinion as to whether or not it is in proper form for filing.

In reply I will say that while the certificate is very informal it appears to satisfy the requirements of section 1774 of the statutes, as amended; viz. It is signed by the president and secretary; sealed with the corporate seal; it states the date of the adoption of the resolution; the total number of shares

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voed in favor of the amendment, and that the copy is a true copy of the original.

No particular form of certificate is prescribed by statute. It follows that any form which affirms in writing the facts required to be stated, executed by the officers designated in the statute is sufficient. Dictionary of Words and Phrases, Vol. 2, p. 1033 and cases cited.

Corporations—Audit Company—Term includes corporations, partnerships and individuals.

HON. M. J. TAPPINS,

September, 8 1910.

Secretary, State Board of Control.

In reply to your communication of the 5th inst. requesting an opinion as to whether or not under section 561dn of the statutes the Board may appoint an individual to make the audit of accounts required by said section I will say that in my opinion the phrase "audit company" as found in said section may be construed so as to include corporations, partnerships and individuals or an individual.

Wis. Statutes sec. 4991, section 2.

Singer Mfg. Co. v. Wright 98 Ga. 114.

33 Federal 121, 127.

Corporations—What articles for should contain; matters which they may not contain. Unauthorized limitations upon the transfer of stock.

HON. JAS. A. FREAR,

January 13, 1911.

Secretary of State.

I am in receipt of yours of the 11th inst. in which you ask an opinion as to whether or not the articles of incorporation of the Home Brewery should be accepted by you.

The articles are in the usual form of articles of incorporation, except that some articles are added to them defining the duties

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of the various stockholders and directors. If any question arises about the right of the incorporators to have the articles of incorporation accepted and filed it is in regard to these unnumbered articles and the articles of incorporation.

“No stock in this company shall be sold or transferred by any holder or owner thereof, except with the consent of the board of directors first had and obtained, and then only to this corporation, (at the discretion of the board of directors), or to the person or firm who complies with the requirements of section 3 of this article.”

I am unable to find section 3 of this article but whatever its provisions may be the obnoxious principle to the transfer of stock is contained in the foregoing extract providing that none of the stock shall be transferred except with the consent of the board of directors first having been obtained and then only to this corporation. The transfer of stock in corporations is regulated by section 1751 of the statutes and our Supreme Court has decided that the transfer of stock is a purely ministerial duty upon the part of the secretary and he cannot inquire as to the motive of the parties to the transfer.

In re Klaus, 67 Wis. 401

Edgerton Tobacco Mfg. Co. v. Croft, 69 Wis. 256—259

The court says, in regard to the disposing of stock:

“Stockholders in a corporation cannot be expelled or discharged by the corporation. The statute in its other provisions fixes the liabilities of stockholders, and prescribes the manner in which they may dispose of their stock, and so cease to be members of the corporation. See sections 1751, 1752, 1754 R. S. 1878. No action of the corporation can prevent them from disposing of their stock in the manner provided by law, and thereupon ceasing to be members of the corporation. Nor can the corporation prevent purchasers of stock becoming members when they purchase in the manner prescribed by statute.”

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The section of the statute providing for the organization of corporations, (sec. 1771) repeats a number of reasons for which they may be organized and adds, "or any lawful business," etc.

"Any lawful business" would be for a business which is in conformity with law but the articles cannot contain purposes which were prohibited by law in existence at the time the articles were submitted. The articles proposed are somewhat dubious and need numbering.

Corporations—Subdivision 6 of section 1773 of the statutes applies to new stock corporations making it necessary in the articles of incorporation to state the conditions upon which members shall be accepted, discharged or expelled.

HON. JAS. A. FREAR,

February 7, 1911.

Secretary of State.

Yours of February 3rd, enclosing articles of incorporation of the Public Welfare Association, was received. You submit said articles to me for the purpose of determining whether or not subdivision 6 of section 1772 of the statutes is to be strictly followed in providing that the method and conditions upon which members shall be accepted, discharged or expelled from the association is to be set forth in said articles. The articles in question fail to state how members can be discharged from the association.

In answer to your inquiry I will say that said section 1772 expressly provides that the articles of incorporation shall contain the provisions contained in subsection 6. It is true that our court, in the case of Edgerton Tobacco Mfg. Co. v. Croft, 69 Wis. 256, decided that this does not apply to stock corporations but the necessary inference was that it does apply to non-stock corporations. I am of the opinion that it is necessary that said subdivision 6 be complied with and that provisions be made for the method by which members can be expelled in compliance therewith.

Official Opinions—Corporations.

Corporations—A cemetery association cannot be incorporated under sections 2001—10 to 2001—17.

HON. J. A. FREAR,
Secretary of State.

March 3, 1911.

I acknowledge receipt of your letter of February 28th, together with a letter from John J. Sherman addressed to you and articles of incorporation of the St. Joseph's Cemetery Society, located in the city of Appleton, Outagamie County. You inquire whether, in my opinion, said articles are executed in conformity to the statutes; and you also wish to be advised as to the method of procedure and filing of articles of this nature.

In reply I will say that these articles purport to incorporate the St. Joseph's Cemetery Society under sections 2001—10 to 2001—17. You will notice, however, that said sections only authorize the incorporation of Roman Catholic churches or congregations. It is true that a Roman Catholic congregation incorporated under said sections has the power to purchase, own, hold, regulate, control, manage and dispose of any cemetery, but no authority whatever is given under said sections for the incorporation of a cemetery association. The only statutes providing for the incorporation of cemeteries are sections 1442 to 1455; but these articles do not comply with the provisions of said sections, neither was an attempt made to incorporate under them. It would seem to me that, if it be desired to have this cemetery managed by a Catholic corporation, the only method by which it is possible under our statute to do so is to incorporate the St. Joseph's Church of Appleton and give this corporation the title to the cemetery and leave the management and control of the cemetery to it.

I must therefore advise you that the articles as drawn are not in proper form for filing, as no law exists authorizing such incorporation.

Official Opinions—Corporations.

Corporations—Amendment to articles of incorporation of the Stanley Dairy Company are not in compliance with statute and should not be filed in office of secretary of state.

HON. JAMES A. FREAR,
Secretary of State.

March 10, 1911.

Yours of the 9th inst. together with the amendment to the articles of incorporation of the Stanley Dairy Company were duly received. You ask whether the proposed amendment to the said articles of incorporation is in compliance with the laws of this state. This corporation was originally incorporated for the purpose of manufacturing butter, cheese and other dairy products from whole milk or cream. It is now proposed to amend its articles authorizing it to otherwise carry on trade and business upon the mutual, reciprocal and co-operative plan within the State of Wisconsin.

Under section 1772 as amended by chapter 355 we find a provision that the Secretary of State is to charge \$10.00 for the filing of the articles of incorporation of corporations for "the manufacture of beet sugar or of butter, cheese or other dairy products or of corporations organized for the business of preparing for market, storing and selling products of the farms of members of such corporations" and for filing amendments to such articles five dollars are to be paid. The same statute then provides that for the filing in the office of the Secretary of State of the articles of other corporations except as otherwise provided in the statutes the corporations shall pay over twenty-five dollars. The amendment to these articles is such that the corporation would become one for which a filing fee of over twenty-five dollars would have to be charged. It is therefore a change in the nature of the corporation which is not authorized by the statute.

I am therefore of the opinion that the amendment is not in compliance with the law as it would enlarge the purpose for which this corporation is incorporated to a greater extent than is authorized by the express wording of the statute.

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Corporations—A publication once a week for three weeks of a change in a corporate name is sufficient under Sec. 1774 as amended by Ch. 507, Laws of 1905.

HON. JAMES A. FREAR,
Secretary of State.

March 16, 1911.

In answer to yours of the 14th inst. wherein you call my attention to section 1774 as amended by chapter 507 of the laws of 1905, and further inquiring whether in my opinion the three weeks mentioned therein would mean publication once a week for three weeks or publication for twenty-one days, I will say that the exact wording of the material part of said section is as follows:

“Whenever a corporate name shall be changed the secretary shall publish notice thereof in a newspaper at or nearest the location of such corporation for three weeks and if he shall fail for three months so to do shall forfeit twenty-five dollars.”

I am of the opinion that a publication of said notice in a newspaper once a week for three weeks would be a compliance with this statute.

Corporations—Articles of incorporation—Filing—Articles of incorporation in due form, stating a lawful purpose, should be received for filing in the office of the Secretary of State.

HON. JAS. A. FREAR,
Secretary of State.

April 14, 1911.

I am in receipt of your letter of the 10th inst. inclosing statement of the United Sales Corporation of Delaware, which seeks permission to do business in this state.

You ask an opinion as to whether a company with the purposes as set forth in this statement can lawfully secure such license.

Chapter 86 of the Wisconsin statutes, after enumerating the objects for which corporations may be formed, contains

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the further authority to incorporate "for any lawful business or purpose whatever."

The second paragraph in the purposes for which license is applied for is "To purchase and sell at wholesale or retail goods, wares and merchandise." This purpose is clearly authorized. I find nothing in our statutes prohibiting the dealing in trading stamps as a premium or discount upon sales or as an inducement to secure trade.

Corporations—Criminal Law—Method of procedure against a corporation to punish a violation of the law.

STANLEY G. DUNWIDDIE,
District Attorney,
Janesville, Wisconsin.

April 18, 1911.

Yours of April 14th is received. You state that complaint has been made to you by the Food Inspection Department of the Collage of Agriculture of violation of the food stuff law; that the defendant is a domestic corporation and that, from the wording of the law and the language used by the Supreme Court in the case of *State v. Grove*, 77 Wis. 448, and that of *State v. Hamley*, 137 Wis. 458, it would appear that the violation of this law could not be prosecuted in a civil action as provided by section 3294 of the statutes. You inquire as to the proper method of proceeding against a corporation to punish a violation of the law.

In answer I will say that an official opinion was rendered by my predecessor in office January 18th, 1907, in which a procedure is mapped out for informing against a corporation for a criminal offence. This opinion will be found on page 282 of the Biennial Report and Opinions of the Attorney General for the year 1908. I refer you to said opinion for answer to the question submitted by you.

Official Opinions—Corporations.

Corporations—Filing fee—Corporations which omit from their articles of incorporation that it is organized exclusively for educational, benevolent, charitable or reformatory purposes, must pay the usual filing fee.

HON. JAMES A. FREAR,
Secretary of State.

April 28, 1911.

I am in receipt of your letter of the 27th inst. enclosing for examination articles of incorporation of the People's Hospital of Sturgeon Bay, Wisconsin.

You asked to know whether this corporation should be required to pay the regular filing fee of \$25.00.

Section 3 of ch. 562, laws of 1907, provides among other things, "that no fee shall be required from any corporation organized without capital stock or organized exclusively for educational, benevolent, charitable or reformatory purposes, the articles of which provide that no dividend or pecuniary profits shall be declared to the members thereof."

I am of the opinion that his corporation should pay the premium fee of \$25.00 in as much as the articles of incorporation fail to state that it is organized exclusively for educational, benevolent, charitable or reformatory purposes in addition to the provision that no dividend or pecuniary profits shall be declared to the members thereof.

Corporations—Children—Orphan Homes—Dependant children may be taken out of the state to orphans' homes and may also be brought into this state in homes. Foreign corporations engaged in such work need not comply with law required of those organized for pecuniary purposes.

MR. M. J. TAPPINS,

May, 13, 1911.

Secretary State Board of Control.

Yours of recent date was duly received and has had careful consideration. You inclose a letter from Mr. Robert M. Brand,

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who desires to know whether there are any provisions of law in this state preventing delinquent and dependent children from being taken out of the state for the purpose of placing them in homes; also as to the provisions of our law regarding the bringing into Wisconsin of dependent and neglected children and placing them in homes. He also inquires whether a corporation organized under the laws of another state would be permitted to do work of this nature in Wisconsin without complying with the laws relating to public corporations organized for pecuniary purposes.

In reply I will say that there is no law of this state prohibiting or regulating in any way the taking of such children from this state for the purpose of placing them in homes elsewhere; neither is there any provision prohibiting or regulating the bringing into Wisconsin of children from without the state and placing them in homes.

A corporation not organized for pecuniary purposes or profit, but for charitable or benevolent purposes, is not required to file articles of incorporation with the Secretary of State in order to operate within this state. Our law expressly exempts such corporations from complying with the laws relating to foreign corporations' making reports, etc.

Corporations—Articles of incorporation may be filed by non-residents under Sec. 1788.

HON. JAMES A. FREAR,

May 18, 1911.

Secretary of State.

I acknowledge receipt of yours of May 16th, with inclosure of letter from Mr. Walter Drew dated May 15th, inquiring whether or not articles of organization can be filed by non-residents under section 1788 of the statutes. You request my official opinion on this question.

Said section 1788 as amended by chapter 198 of the laws of 1899 provides in part as follows:

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“Any person or association of persons who shall have or may hereafter become the owner or assignee of the rights, powers, privileges and franchises of any corporation created by or under any law of this state by purchase under a mortgage sale, sale in bankruptcy proceedings or sale under any judgment, order, decree or proceedings of any court in this state, including the courts of the United States sitting herein, may at any time within two years after such purchase or assignment organize anew by filing articles of organization as provided in this chapter or elsewhere in these statutes respecting corporations for similar purposes and thereupon shall have the rights, privileges and franchises which such corporation had or was entitled to have at the time of such purchase and sale and such as are provided by these statutes applicable thereto,” etc.

Under these statutes there is no limitation as to citizenship in this state or residence herein. It is true that the general statute for the organization of corporations requires that the incorporators be residents of this state. In this section, however, it is expressly provided that any person that may have the interest designated in said section may incorporate. Our court has held in the case of *Hanson v. Eichstaedt*, 69 Wis., p. 538, 545, that the words “any person” include every person. Where the statute does not require that the incorporators be residents or citizens of the state, it is not necessary that they be such.

See *Moxie Nerve Food Co. v. Braumbach*, 32 Fed. Rep. p. 205, also *Humphreys v. Mooney*, 5 Colo. 282.

7 Am. & Eng. Ency. of Law, 2nd ed., p. 650.

I am therefore of the opinion that if articles of organization by non-residents under said section 1788 as amended be presented to you for filing, it is your duty to file the same.

Official Opinions—Corporations.

Corporations—Churches—A local congregation need not file articles of incorporation with secretary of state on incorporating.

HON. JAMES A. FREAR,

May 18, 1911.

Secretary of State.

I hereby acknowledge receipt of yours of May 18th, together with a letter from Messrs. Connell & Weidner, attorneys, Milwaukee, and the original certificate of incorporation of the Bethel Evangelical Congregation of the German Evangelical Synod of North America and copy of the same. Messrs. Connell & Weidner inquire whether it is necessary to file a duly verified copy of said certificate of incorporation in your office. This is the question submitted by you.

In answer I will say that this is a local church, or society, of a religious denomination, and incorporated under chapter 91 of the statutes of 1898. Section 1991 expressly provides that

“When such certificate shall have been so recorded [in the office of the register of deeds], the society named therein shall be a corporation and shall possess the powers and privileges granted to corporations by chapter 85 so far as the same are applicable or necessary to accomplish its purposes, and also such as are conferred by this chapter.”

There is no provision in the statute requiring the articles to be filed in your office and I am therefore of the opinion that it is not so required.

Corporations—Corporate name can be changed only by amendment to its charter.

HON. JAMES A. FREAR,

May 25, 1911.

Secretary of State.

Yours of the 24th inst., together with a communication from Mr. B. F. Saltzstein concerning the change in the name of The

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Gross Marble Works, is received. Mr. Saltzstein states that this company was incorporated and articles of incorporation filed with you the past week, and that it is now desired to change its name. The question is, how can this be done?

In answer I will say that the only method by which corporation may change its name is by an amendment to its articles of incorporation. Only by dopting resolutions of amendment in compliance with its articles and the laws of this state can a corporation change its name in this state.

Corporations—A corporation organized for religious, charitable or benevolent purposes are exempted from provisions of section 1770b.

HON. JAMES A. FREAR,
Secretary of State.

July 7, 1911.

I have examined the certified copy of the articles of incorporation of the Hillsdale College, Hillsdale, Mich., at your request, to ascertain whether this company may secure a license as a foreign company to do business in this state. It appears that said college was incorporated under the provisions of an act of the legislature of Michigan entitled "An act to provide for the reorganization of corporations or associations for religious, charitable, benevolent or educational purposes." Under section 1770b of the statutes of 1898 as amended, corporations or associations created solely for religious or charitable purposes or beneficiary corporations, societies, orders or associations, etc., are exempted from said statute and are not required as other business corporations to file articles in your department and secure a license.

I am therefore of the opinion that said incorporated college is not entitled to a license, nor is it necessary to have one, and is not required to file its articles of incorporation in your department and that there is nothing in the statutes of this state which prohibits it from holding property and transacting business in this state.

Official Opinions—Corporations.

Corporations—Crystal Brook Club is not such a corporation as may be admitted to do business in this state under the provisions of sections 1770b, et seq., of the statutes.

HON. JAMES A. FREAR,

August 17, 1911.

Secretary of State.

I have before me your letter of August 15th, inclosing certified copy of articles of incorporation and statement of the Crystal Brook Club and asking an opinion as to whether or not this company can be admitted and licensed to do business in this state.

In this connection you call my attention to two opinions rendered by this department, found on pages 171 and 173 of the biennial report of the Attorney General for 1910, in regard to the American Society of Equity.

In my judgment the two opinions referred to are applicable to this corporation. It does not appear to be such a corporation as may be admitted to do business in this state under the provisions of sections 1770b, 1770c and 1770d of the statutes. It would appear, as was said in the second of the opinions referred to, that there is no way to do but for this society to organize a separate, or subsidiary, corporation, under chapter 86 of the statutes of this state, if it desires to do business in Wisconsin.

Corporations—Voting power of preferred stock may be denied or restricted.

HON. JAMES A. FREAR,

August 17, 1911.

Secretary of State.

I have before me your letter of the 15th, in which you state:

“Permit us to call your attention to an opinion from your department under date of March 15th, 1910, in which it is held that the right of stockholders to vote may not be abridged. This opinion was rendered at the request of this department and reference was made to section 1760

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of the Wisconsin statutes of 1898, which entitles every stockholder of any corporation to one vote for each share of stock owned or held by him, etc. When this opinion was rendered it is probable that section 1759a, as amended by chapter 576 of the laws of 1907 was overlooked, as this section specifically provides that the voting power of preferred stock may be denied or restricted;”

and you ask for an opinion as to whether or not the voting power of preferred stock may be denied or restricted, as provided in section 1759a.

The opinion to which you refer was prepared by Assistant Attorney General Tucker. His unfortunate death renders it impossible to consult with him as to what he had in mind at the time of preparing the opinion; but it seems only reasonable to suppose that he had in mind merely the right of holders of common stock to vote. It does not appear that, in the articles of association which he had before him, any attempt was made to deny or restrict the voting power of preferred stock. By section 1759a as amended the Legislature has expressly provided that any corporation may, either in the original articles of organization or by amendment thereto, adopted by unanimous vote of the stockholders, provide for denying or restricting the voting power of preferred stock.

I see no reason to doubt the validity of this statute and, under it, corporations would have the right therein given.

Corporations—Criminal Law—Corporations may be prosecuted criminally.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

October 14th, 1911.

In your letter of October 11th you ask whether or not a corporation may be prosecuted criminally in this state and ask, more specifically, whether or not it may be prosecuted for an

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injury caused to one of its workmen through the negligence of the officers and employes of the corporation.

If you will refer to the biennial report of the Attorney General for 1908, on page 902, you will find an opinion to the effect that a corporation may be prosecuted criminally under the laws of this state, together with a reference to the several statutory provisions.

From this it would appear that any act that would constitute a criminal offence if committed by an individual would also constitute a criminal offence if committed by a corporation. If the injuries to which you refer were caused in such a manner as to constitute a criminal offence had they been caused through the negligence of an individual, then the same circumstances would constitute a criminal offence as against a corporation. In view of the fact, however, that a civil action for the injury is now pending, I should deem it advisable to await the determination of that action before starting criminal proceedings, if you find that the acts complained of constitute a criminal offence. I do not wish to imply that in all cases in which a civil action might be started for damage you should await the outcome of such action before starting criminal proceedings, but it seems to me that where the civil action is started first and there has been no demand for criminal proceedings and no thought of starting them until after such civil action has been pending for some time, it is then advisable to await the outcome of the civil action.

Corporations—Corporations organized under ch. 368, Laws of 1911 are not required to file an annual report in the office of secretary of state under section 1774a, laws of 1907, in addition to report under 1786e—15 of laws of 1911.

HON. JAMES A. FREAR,

October 31, 1911.

Secretary of State.

Yours of October 25th is received. You inquire whether a corporation organized under chapter 368 of the laws of 1911 is

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required to file an annual report in the office of the secretary of state under section 1774a of the laws of 1907 as all corporations organized for pecuniary profit are required to do in addition to the report which such corporation is required to file under section 1786e—15 of the laws of 1911.

In answer to this inquiry I will say that section 1786e—16 of said chapter 368 of the laws of 1911 provides as follows: "No association organized under this act shall be required to do or perform anything not specifically required herein in order to become a corporation or to continue its business as such."

I am of the opinion that this provision expressly exempts the corporations in question from filing a report under section 1774a.

Corporations—A corporation not organized under section 2024—77c is prohibited from using the word Trust in its business or as part of its name.

HON. A. E. KUOLT,

December 20, 1911.

Commissioner of Banking.

Yours of December 12th is received. You state that the Phillips Mortgage Loan and Trust Company, located at Phillips, Wisconsin, was organized on February 9, 1905, and filed its articles with the Secretary of State on February 13, 1905; that its capital is \$50,000, and that the object of organization was to conduct a loan office, and buy and sell real estate, etc. You inquire whether the prohibition of section 2024—77p of the statutes of 1898 applies to this company, and whether it is unlawful for this corporation to use the word "trust" as a portion of its title.

The corporation in question has not been continued or re-organized under the provisions of section 2024—77c, as the facts stated by you seem to indicate. Section 2024—77p provides, among other things, that:

"All persons, partnerships, associations, or corporations not organized under the provisions of this sub-

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chapter are hereby prohibited from using the word "trust" in their business, or as portion of the name or title of such person, partnership, association, or corporation. Any persons or persons violating any of the provisions of this section, either individually or as an interested party in any copartnership, association, or corporation, shall be guilty of a misdemeanor, and on conviction thereof shall be fined in a sum not less than three hundred dollars, nor more than one thousand dollars, or by imprisonment in the county jail not less than sixty days, nor more than one year, or by both such fine and imprisonment."

It seems that the company in question, not having been reorganized or continued as provided in this law, comes within the prohibition of this section. I know of no other statute which would exempt a corporation of this kind from this provision.

Corporations—It is not necessary to count the preferred stock in ascertaining a two-third vote in a corporation whose articles provide that the preferred shall not have the right to vote.

HONORABLE JAMES A. FREAR,

January 9th, 1912.

Secretary of State.

Yours of January 3d is received, together with the letter from Mr. George A. West, attorney for the Grant Marble Company. You state that a few days ago this company offered for filing in your department an amendment to its articles of incorporation, which were returned, for the reason that the vote on such amendment was only two-thirds of the common stock and did not include the preferred stock, as was held to be necessary by this department in an opinion dated September 11th, 1907, found on page 243 of the biennial report and opinions of the Attorney General for 1908. I note from Mr. West's letter that the articles contain a provision that preferred stock

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shall not have the right to vote. You will notice that section 1759a, of chapter 576, laws of 1907, provides that

“Any corporation may provide for preferred stock in its original articles of organization or by amendment thereto adopted by the unanimous vote of the stockholders and may in such original articles or by such amendment thereto adopted by the unanimous vote of the stockholders provide * * * for denying or restricting the voting power of such preferred stock.”

The opinion of this department above referred to can only apply to a case where the preferred stock is authorized to vote; but in a corporation where the preferred stock is denied the right to vote, it would not be possible to count the votes of the preferred stock, for that would have no votes, and only the votes of the common stock, or the stock that has a right to vote, could be counted in ascertaining the necessary two-thirds vote.

It is therefore my opinion that it is not necessary to have a two-thirds vote of both the common stock and the preferred stock in passing the amendment to the Grant Marble Company's articles of incorporation.

Corporations—Where articles of incorporation have been filed, and the fee paid and later new articles are offered for filing, for the same corporation, and it is claimed the former articles are void because one of the signers was a minor, such new articles cannot be received and filed unless accompanied by the proper fee.

HON. JAMES A. FREAR,
Secretary of State.

January 26, 1912.

Madison, Wisconsin.

In your letter of January 25th, you state that the M. H. Wiltzius Statuary Company of Milwaukee filed articles of incorporation in your office on March 30, 1911; that it appears that one of the three incorporators, Raymond J. Wiltzius, is

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now claimed to have been a minor at the time of the execution of the articles, and new articles of incorporation to be substituted for the old ones, with three adult persons residents of the state have been offered for filing; that the question has been presented whether or not an additional filing fee shall be paid as a condition of filing the new articles, on the claim that the original articles were void for reasons stated; and you ask for my opinion as to whether or not the filing fee shall be claimed as a condition for filing the papers presented, and if not, what evidence, if any, would be required to establish the invalidity of the first articles as a condition for waiving the payment of filing fees.

Section 1772 of the statutes, as amended by chapter 507 of the laws of 1905, provides for the filing in your office of the original articles of association of domestic corporations or a true copy thereof, and further provides as follows:

“For filing the articles of incorporation of corporations for the manufacture of beet sugar, or of butter, cheese or other dairy products, there shall be paid the secretary of state ten dollars, and for filing an amendment to such articles five dollars; for filing in his office the articles of any other corporation, except as is otherwise provided in these statutes, the corporation shall pay twenty-five dollars if the capital stock of the corporation is fixed therein at \$25,000 or less, and one dollar for each additional one thousand dollars of capital stock.”

Under this provision of the statute it appears to me that it will be necessary for this company to pay to you the fee therein provided as a condition of filing their proposed articles of association. They claim that the former articles filed were void and of no effect because one of the signers of such articles was a minor. If they are correct in that, then no articles of such corporation have ever been filed with you—there has been no such corporation. The articles now offered for filing if the various provisions of the statutes are complied with, will create an entirely new corporation. So far as the filing

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of these articles is concerned, it is the same as if no attempt had been made heretofore to file any articles for such a corporation.

The question then resolves itself into this: If a proposed corporation files articles with the secretary of state, which articles are void and of no effect because one of the signers of such articles was not eligible under the laws of this state to become an incorporator, may the fees paid for filing such defective articles be recovered by those making the payment?

In the case of Alton Light and Traction Company v. Rose, Secretary of State, 117 Ill. App. 83, it appears that two corporations each having paid the proper fee at the time of their incorporation consolidated and presented to the secretary of the state for filing articles of such consolidation, tendering him the fee of one dollar for filing the same. The secretary of state claimed that he should have a much higher fee, based upon the total capitalization of the consolidated company, while the incorporators claimed that the fees paid by the two constituent corporations rendered it unnecessary that any further fee be paid at the time of the consolidation. They, however, paid the fee demanded by the secretary of state and then brought action to recover the fee so paid. It did not appear that any duress or compulsion was used to compel such payment, and the court held that under those circumstances the fee could not be recovered, notwithstanding that payment thereof had been based upon an erroneous construction of the law. They base this decision upon the well-known principle that where illegal taxes have been voluntarily paid they cannot be recovered.

In my opinion the fees heretofore paid by the M. H. Wiltzius Statuary Company cannot be recovered by them, and they are required upon filing the articles now offered to pay the fee provided by the statute.

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Corporations—For Relief of Orphans—Right to solicit funds when unlicensed Corporations required to have license.

MR. M. E. DAVIS,

District Attorney,

Green Bay, Wisconsin.

February, 24, 1912.

In your favor of February 21st you request my opinion as to whether a corporation formed under sections 1786b to 1786d, of chapter 86, Wisconsin statutes, for the purpose of placing neglected and abandoned children in homes, and which has been refused a license by the state board of control pursuant to chapter 178, laws 1911, may solicit funds in this state for the carrying on of such business in other states.

You do not state whether the corporation in question was organized before or after the enactment of chapter 178, but it seems clear that this chapter applies to it in either case, either as a part of its charter as granted or as a valid amendment to such charter under the constitutional reserve power. Art. XI, sec. 1, Wisconsin Constitution.

Being thus subject to the provisions of chapter 178 it is fundamental that "a corporation can make no contracts and do no acts either within or without the state which created it except such as are authorized by its charter." 10 Cyc. 1909.

Since then, without the license provided for by chapter 178, the corporation may not lawfully place children in homes either within or without the state, it follows that the solicitation of funds to carry on such business would be for an illegal purpose—for the doing of that which without a license it may not do—and be contrary to law, though it seems improbable that by merely soliciting funds the corporation would incur the penalties provided for by section 4 of chapter 178.

You also ask whether an association formed "to temporarily relieve and care for orphans and neglected, ill-treated, abandoned and dependent children, to find employment for mother and child without separation, to care for unfortunate mothers and fallen women, and for these purposes to secure the co-operation

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of churches, societies and institutions working in harmony with these objects" would be prohibited by said chapter 178.

Assuming that you mean to ask whether such a corporation must procure the license provided for by chapter 178, I will state that it seems to me that a corporation organized for such purposes is not one within the terms of sections 1786b to 1786d, which sections describe the corporations that by chapter 178 must procure a license, in that such corporation is not for the purpose of "procuring homes * * * for orphans or homeless, abandoned, neglected or grossly ill-treated children." Neither is such a corporation within the reason of chapter 178 in that there is an obvious distinction between a corporation engaged in placing children in homes permanently and one engaged in merely relieving temporary want and distress, and there is thus a logical reason for requiring a license after investigation of the applicant in the case of the former which is not present in the case of the latter.

Corporations—Street Railways—Articles of Organization— Articles of organization of corporations formed under the provisions of Secs. 1862, et seq. Stat., should state the business and purpose to be the building, etc., of a street railway. The statutes do not authorize the forming of such an organization to carry express and mail. The statutes do not authorize such corporations to purchase and furnish light, heat and power other than that generated by electricity.

HON. J. A. FREAR,

April 1, 1912.

Secretary of State.

In your letter of March 26th you inclosed the proposed articles of incorporation of the Chicago Short Line Railway Company and asked for my opinion upon the same.

In these articles the business and purposes of the corporation are stated to be: "The building, maintaining and operating of an electric railway." The articles purport to have been prepared under section 1862, 1862a, 1863 and 1863a of the statutes.

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These sections relate to corporations operating street railways. In my opinion the word "street" should be inserted between the word "electric" and "railway," that there may be no misconception as to the purposes for which the company is formed.

It is also stated. "Said railway to be constructed, maintained and operated for transportation of passengers, freight, mail and express." Section 1863 provides that such corporations may be formed for the carriage of either passengers or freight. I do not find any authority for their organization for the purpose of carrying mail and express.

The next paragraph provides: "The business and purposes of said corporation shall also be to furnish and purchase light, heat and power for public and private use and to build and maintain all necessary lines for the operation of said railway and for the transmission of said light, heat and power." In the biennial report and opinions of the Attorney General for 1908, on page 235, is found an opinion in which it is held that a corporation organized under these sections of the statute hereinbefore referred to is authorized to purchase the property of any other corporation, foreign or domestic, for the purpose of manufacturing, creating or generating electricity for power, light or heat or any other purpose, but that such corporation is not authorized to purchase the property of gas light companies, water companies or heating companies.

Under the authority of that opinion these articles cannot be approved in their present form. The light, heat and power to be purchased should be limited to electricity used for the purposes named, and the language used should be more specific.

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Corporations—Limited Partnership Associations—A limited partnership association formed under Chap. 160 of the Compiled Laws of Michigan must comply with the provisions of Sec. 1770b. of the Statutes to authorize it to transact business in this state.

HON. J. A. FREAR,

April 26th, 1912.

Secretary of State.

In your letter of April 25th you inclose a letter from the Interstate Construction Company, Limited, of Saginaw, Michigan, and asked for my opinion in reply thereto.

The letter inclosed states:

“We are a limited partnership association organized under chapter 160 of the Compiled Laws of 1897 of Michigan as amended by Act 244 of the Public Acts of 1903, being ‘An act to authorize the formation of partnership associations in which the capital subscribed should alone be responsible for the debts of the association.’

“Accordingly we desire to know whether we must file articles of association in order to do business in the state of Wisconsin.”

Chapter 160 of the Compiled Laws of Michigan for 1897, as amended by Act 244 of the Public Acts of 1903, provides in part:

“When any three or more persons may desire to form a partnership association for the purpose of conducting any lawful business or occupation within the United States or elsewhere, whose principal office or place of business shall be established and maintained within this state, by subscribing and contributing capital thereto, which capital shall alone be liable for the debts of such association, it shall and may be lawful for such persons to sign and acknowledge, before some officer competent to take acknowledgement of debts, a statement in writing, or articles of association, in which shall be set forth the full names of such persons, and the amount of capital of

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said association subscribed for by each; the total amount of capital, and when and how to be paid; providing, however that the amount of capital stock subscribed shall not be less than fifty per cent. of the authorized capital stock and the amount of capital stock paid in at the time of executing the articles of association shall not be less than ten per cent. of the authorized capital. Said articles of association shall also state the character of the business to be conducted, and the location of the same . . . the name of the association, with the word 'limited' added thereto as part of the same; the contemplated duration of said association, which shall not in any case exceed twenty years, and the names of the officers of said association selected in conformity with the provisions of this act . . . which said statement . . . shall be recorded in the office of the secretary of state of this state and in the office of the clerk of the county in which such association has its principal office, at the expense of the association; and until said statement or articles are so recorded the same shall not be deemed valid or operative nor authorized the association to commence or conduct business thereunder."

Further provisions are that associations so organized must pay a fee at the time of filing the articles with the Secretary of State and that they must make annual report to the Secretary of State.

In the case of *Rouse, Hazard & Co. v. Detroit Cycle Co., Limited*, 69 N. W. 511, it was held that associations organized under the provisions of this chapter are controlled by the law of corporations, rather than by the law relating to limited partnerships.

The section requiring foreign corporations to file their articles in this state before they can do business or hold property within the state provides in part (section 1770b):

"For the purpose of this section, the term 'corporation' shall include all corporations, associations, companies,

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joint stock companies, or express companies organized otherwise than under the laws of this state.”

You will note that the terms are very comprehensive, and I believe that the word “association” or the phrase “joint stock companies” as used in this section would, either of them, cover a limited partnership association formed under the law referred to. In this connection it is more significant to notice that section 1770b originally provided in part:

“No corporation, joint stock company, express company or common-law partnership incorporated or organized otherwise than under the laws of this state,” etc.

In my opinion a limited partnership association organized under chapter 160 of the Compiled Laws of 1897 of Michigan, as amended by Act 244 of the Acts of 1903 must comply with the provisions of section 1770b of our statutes before it can be permitted to do business or hold property within this state. Whether or not this particular company would be authorized under the sections referred to to file its articles and then do business in this state might depend upon the articles themselves. I do not attempt to pass upon the question whether or not this particular company can be authorized to do business in this state, even by filing its articles.

Corporations—Proper method for abandonment of charter by a co-operative association organized under Chap. 368, Laws 1911.

HON. J. A. FREAR,

May 10th, 1912.

Secretary of State.

In your letter of May 7th you inclose a letter from W. H. Helberg, of Park Falls, stating that the Park Falls Co-operative Company filed its articles of incorporation in your office about March 10th, 1912; that, not having the required number of shares subscribed for, they desire to dissolve the company and wish to know what steps are required to disband.

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I assume that this company was incorporated under chapter 368 of the laws of 1911, which provides for the incorporation of co-operative associations. This chapter makes no provision for the abandonment of its charter by any such association.

Section 1786—14, being a part of said chapter, provides in part as follows:

“If such association, for five consecutive years, shall fail to declare a dividend upon the shares of its paid-up capital, five or more stockholders, by petition, setting forth such fact, may apply to the circuit court of the county wherein is situated its principal place of business in this state, for its dissolution. If, upon hearing, the allegations of the petition are found to be true, the court may adjudge a dissolution of the association.”

This is the only provision I find in the chapter for a dissolution of such an association and, of course, it would not be an available remedy for this particular association at this time.

Section 1773 of the statutes, as amended by chapter 507 of the laws of 1905, provides in part:

“The signers of the articles of organization may abandon the organization and revoke the articles at any time before fifty per centum of the stock has been subscribed and twenty percentum thereof paid in by signing and acknowledging duplicate, written agreements revoking the original articles of organization and forwarding same to the secretary of state, one agreement to be filed by him and the other agreement to be returned with certificate of the secretary of state attached showing the date when such agreement was filed and accepted by the secretary of state, to be recorded by the register of deeds of the county in which such corporation is located; and the register of deeds shall note on the margin of the record of the articles of incorporation, the volume and page where such agreement is recorded. The register of deeds shall forthwith transmit to the secretary of state a certificate showing the time when such agreement was recorded and shall be entitled to a fee of twenty-five cents therefor, to be paid by the person

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presenting such agreement for record, provided, that the abandonment of the organization or a revocation of the articles in pursuance hereof shall not relieve such corporation or any signer or subscriber for stock or any stockholder then existing from any liability hereby created."

It would appear that this provision relates especially to corporations organized under the provisions of section 1772 of the statutes and that it is not applicable to corporations organized under the provisions of chapter 368 of the laws of 1911.

Section 1789 of the statutes, as amended by chapter 507 of the laws of 1905, provides a method for the dissolution of any corporation when no other mode is especially provided. If there be a mode or process of dissolution provided in the articles of organization, then the corporation must be dissolved in accordance therewith.

Under this section a vote of the owners of at least two-thirds of the stock is required to dissolve the corporation. I am not able to determine from the letter of Mr. Helberg whether or not there are any owners of stock in this association as yet. Section 1763 of the statutes provides:

"Whenever any corporation shall have remained insolvent, or shall have neglected or refused to pay and discharge its notes or other evidences of debt, or shall have suspended its ordinary and lawful business for one whole year, it shall be deemed to have surrendered the rights, privileges and franchises granted or acquired under any law and shall be adjudged to be dissolved."

Under this section, if this association simply remains dormant for one year, it will be deemed to have surrendered all its rights and privileges under the law.

It seems to me that about the only thing that this association can do would be to take the action prescribed by section 1773 and that prescribed by section 1789. I am not prepared to say that you would be authorized to return the certificates provided for by these two sections. If the corporation actually has stockholders, then of course, it can proceed under section 1789

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and you would be authorized to issue the certificate therein provided for. I do not see that there is any particular advantage to the association in taking this action, as it would not relieve the signers of the articles of any liability that may have been incurred, but that seems to be the only method open to them. As section 1773 is not applicable to co-operative associations, I cannot say that their filing this agreement would constitute an abandonment but there is no question that their failure to act under the charter issued would, at the end of a year, constitute an abandonment of all of their rights under section 1763.

Corporations—Under Sec. 1760 of the Statutes as amended by Chap. 532, Laws 1911, a corporation may, by its articles of association, limit the voting power of holders of stock.

The articles of association may be amended by a vote of at least the owners of two-thirds of all stock outstanding. Articles of association providing for voting and non-voting membership may not legally provide for the adoption of amendments by a vote of two-thirds of the voting members.

HON. J. A. FREAR,

May 10, 1912.

Secretary of State.

In your letter of the 8th you inclose proposed articles of association of the Mohr Brothers Table Company and ask my opinion as to the validity of section 4 of these articles, which provides:

“Members of this corporation shall be voting and non-voting. Voting members shall be the original stockholders, until they shall have ceased to own stock, and such stockholders as shall be unanimously elected to be voting members by the board of directors. Each voting member shall possess one vote, irrespective of the extent of his stock ownership, in any election or electoral proceeding of the corporation.

“Non-voting members shall be all other holders of the stock of the corporation.

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“Membership, whether voting or non-voting, shall cease when the member ceases to own stock of the corporation, and any person so losing his membership and subsequently re-entering the corporation shall have the same status as if he had not previously been a member.

“On the death of any voting member, his conviction of any felony, or the adjudgment by any court of record that he is insane or incompetent to manage his own affairs, his voting membership shall thereby automatically become a non-voting membership.”

Chapter 532 of the laws of 1911 amends section 1760 of the statutes to read as follows:

“Unless a provision to the contrary is inserted in the articles of incorporation and recited in each certificate for any share of stock issued by the corporation, every stockholder of any corporation shall be entitled to one vote for each share of stock held and owned by him at every meeting of the stockholders and at every election of the officers thereof, and may vote either in person or by proxy at such elections, any by proxy at other meetings when so provided by the by-laws of the corporation, and every executor, administrator, guardian, assignee for creditors, receiver or trustee shall represent the shares of stock in his hands at all meetings of the stockholders and may vote thereat as a stockholder.”

I believe that under the provisions of this section as amended, section 4 of these articles is valid.

You also refer to section 9 and ask my opinion as to the validity of that.

Said section reads as follows:

“These articles shall be amended only by a two-thirds vote of the voting members of the corporation.”

Section 1774 of the statutes, as amended by chapter 238 of the laws of 1901 and chapter 507 of the laws of 1905, provides in part:

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“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, * * * unless a greater vote shall be required in its articles, amend its articles of organization.”

Under this section of the statutes section 9 of the articles of organization is not a valid provision. It provides for the amendment by a vote of two-thirds of the voting members, while the statute requires a vote of two-thirds of all the stock outstanding.

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OPINIONS RELATING TO COUNTIES.

Counties—County Board has no power to discontinue county training school for teachers where once established nor to withdraw its aid from one established jointly with another county.

A referendum vote can only be taken where statute authorizes it.

A county board cannot establish a teacher's training and agricultural school combined.

HON. C. P. CARY,

January 26, 1911.

State Superintendent.

Yours of January 10th was duly received. You submit the following facts: A joint county training school for teachers was provided for by the counties of Door and Kewaunee, was duly organized in the year 1907 and put in operation September, 1908. The resolution, or ordinance, upon which action was taken by the board of supervisors of the county of Door is in part as follows:

“First. That in accordance with chapter 338 of the laws of 1903 and acts amendatory thereof there is hereby established a joint training school for teachers for the common schools of the County of Door, hereby uniting with the county of Kewaunee for that purpose.”

The resolution further provides that said training school shall be established and maintained at the city of Algoma, in Kewaunee county, and that bonds shall be required of the members of the county training school board, and that the county clerk be authorized to make application to have said training school placed upon the Wisconsin approved list of

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county training schools for teachers. You state that this resolution was adopted November 14th, 1907, by Door County and that a similar resolution was adopted by Kewaunee County on the same date.

It appears that the supervisors of each county voted unanimously for the formation of said school and that the school was put in operation in September, 1908, and is in operation at the present time; that Door County is now disposed to establish a county training school within its own boundaries and withdraw its support from the joint school established, as expressed in a resolution passed by the supervisors of that county on November 26th, 1910, wherein it is stated that the school at Algoma is not properly housed in its present quarters and that a new building will be needed in the near future and that, whereas the members of said board are absolutely opposed to the erection of any such building at the present location, and believing further that the people of Door County would prefer to erect and maintain a training school within the boundaries of Door County, "Therefore, be it resolved that the ordinance adopted November 14th, 1907, establishing the present joint training school at Algoma, be and is hereby rescinded and that the said joint training school be discontinued at the expiration of the present fiscal year. Be it further resolved, that the county clerk be and is hereby instructed to prepare suitable ballots to be used at all of the voting precincts in Door County at the next spring election, for the purpose of ascertaining the sentiment of the voters of Door County regarding the establishment and maintenance of a training and agricultural school in Door County."

Another resolution passed on said date states in part as follows:

"Whereas, some of the leading educators of Door County have told various members of this board that the training school as now conducted * * * is not productive of the best results for which it was instituted, and

"Whereas, in the opinion of a great many members of this board, it is a question whether it is profitable and ad-

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visible for the county to continue with Kewaunee County in said joint training school district:

Therefore, be it resolved that the Training School Board of Door County, Wisconsin, be and hereby are instructed not to vote after the close of the present school year to determine the amount of money necessary for the maintenance and equipment of said training school for the next succeeding year or annually thereafter; that said board shall not apportion the amount to be raised by taxation among the counties in proportion to the assessed valuation of the real and personal property in each county, and that no report as to this amount of money is to be filed with the clerk of Door County on or before the first Monday of November next.

“Be it further resolved that said members use their best endeavors to cause the dissolution of said joint training school district.”

It also appears that the county board of Kewaunee County took no action with reference to said school, except to elect members to said board in place of those whose terms had expired.

Under this statement of facts you submit a number of questions, which may be stated as follows:

1. Has the county board of Door County power to rescind the ordinance adopted in November, 1907, establishing said training school, without a similar action on the part of the board of Kewaunee County, and has said board the right to instruct the members of the board of said school representing Door County not to vote to determine the amount of money necessary for the maintenance and equipment of said school, and that no report be filed with the county clerk, as provided by law, before the first Monday of November next, and are said members obliged to obey the instructions so received and thus hold up the levy provided for?

2. Has the county board full legal authority to either request or instruct the county clerk to take a referendum

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vote at the spring election on the establishment of a training and agriculture school for Door County and has the county clerk now full authority to proceed as instructed?

3. If the answer is in the affirmative to the second question, then are women privileged to vote on this question under the laws of this state?

4. In case the joint training school district is dissolved, how should the money, properties on hand provided for and belonging to such school be apportioned in settling up affairs?

Sections 411—1 to 411—11 Sanborn's Statutes Supplement, together with the amendments thereto, are the statutes under which the said joint training school was established. Section 411—7 as amended by chapter 98 of the laws of 1909 provides as follows:

(Subdivision 1) "The county boards of two or more adjoining counties may unite in establishing and maintaining a training school for teachers for the purposes and on the same general plan as provided for in sections 411—1 to 411—6 inclusive of the statutes and may appropriate money for its maintenance and whenever two or more counties unite in establishing such a school the county superintendents of the counties so uniting and two members in addition chosen from each such county, no member of any county board being eligible thereto, shall constitute the joint county training school board, of which the superintendent of the county in which the school house is located shall be *ex officio* secretary."

Section 411—8 as amended by chapter 98 provides:

"Whenever two or more counties unite in establishing and maintaining such school the county school board provided for in such case shall determine the amount of money necessary for the maintenance and equipment of the school for the next succeeding year and annually thereafter. They shall apportion the amount to be raised by taxation among the counties in proportion to the as-

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essed valuation of the real and personal property in each county as last fixed by the state board of assessment and shall report to the county clerk of each county on or before the first Monday of November in each county, the amount of the apportionment so fixed, and such amount shall be levied in the county tax of each county for the ensuing year for the support of the school," etc.

There is no provision in the law authorizing the county board of any county to withdraw from and disorganize a county training school when once established; neither is any authority given to a county that has established in connection with another county a joint training school, to withdraw its support from said school and thus cause its disorganization.

In the case of the Northern Trust Co. v. Snyder, 113 Wis. 516, where the question was before the Supreme Court whether a county board has power, after it has changed the compensation of a sheriff from a fee to a salary basis, in the absence of an express provision in the statute, to rescind such action and change back from a salary to a fee basis, the court said (p. 521):

"It must be conceded that the county board has no general power of legislation. It possesses such powers of legislation in purely local matters as are delegated to it by the supreme legislative power. If we cannot find a delegation of power to it to restore the fee system for compensating a sheriff, after once having changed to the salary system pursuant to what is now section 694a, statutes 1898, then it must be and is conceded that it does not exist"

On page 533 the court said:

"The power to adopt is a special limited power which, when once executed, is exhausted. We venture to say that no authority can be produced to support the contention that power to give effect to an option law carries with it by implication power to abolish it. In every instance so far as we can discover where the law-making

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power in enacting an option law has intended to give both the power of adoption and rescision, both powers have been expressly given. Counsel for appellants suggest one such instance in our statutes and there are others. The people of the town are authorized to change from the school district system to the township system and to subsequently change back if they so desire. Section 552 stats. 1898. The primary system for supporting the poor was what was known as the township system and the statutes provided a method by which any county may change to the county system and also a method whereby it can subsequently change back to the township system. Sections 1517, 1525 stats. 1898. In our view the legislative idea in the law in question was as contended by counsel for appellant, to make the office of sheriff to a limited extent a salaried office, leaving it to the counties severally to put the law in force at the pleasure of their county boards, and that the county board of Douglas County, having put it in force in that county, cannot rescind it and change back to the old system, the one 'prescribed by law,' as the term is used in the latter enactment, without an appropriate grant of power from the supreme legislative authority so to do."

A careful examination of the law under which a joint training school is established convinces me that the same principle here laid down will apply. The county cannot withdraw from the support of said training school. You will notice that section 411—8, above quoted, provides that the amount of money necessary for the support and maintenance of said schools is to be determined by the joint county training school board and that it is to be raised by taxation among the counties in proportion to the assessed valuation of the real and personal property in each county as last fixed by the state board of assessment, and that the same shall be levied by the county clerk. Said clerk shall report the amount to the county clerk on or before the first Monday of November in each year and

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the amount so fixed for each county shall be levied and raised in the county tax.

These provisions are mandatory and the county board of Door County has no authority to instruct the said board or any member thereof to violate the mandate of that statute. No authority is given them by the legislature to withdraw their support from said school or to instruct any officer to refuse to perform his public duty prescribed by law. It is my opinion that such officer could be compelled by mandamus to levy such tax in compliance with the statutes. See the case of *Joint Free High School District v. the Town of Green Grove*, 77 Wis. 534, also *State ex rel. Free High School Board v. La-mont, Town Clerk*, 86 Wis. 563.

In answer to your second question I will state that there is no provision in the law authorizing a referendum vote to be taken on the establishment of a training and agricultural school in said county; in fact, there is no provision in the law providing for the establishment of a training and agricultural school. There is a provision in our statute authorizing the county board to establish an agricultural and domestic economy school, but no provision authorizing the county board to establish a teachers training and agricultural school, combining the two in one. It would seem, therefore, that the county board would exceed its authority in establishing such a school. There is no provision authorizing a referendum vote to be taken to ascertain the sentiment of the people of the county, and consequently no such authority is given to the county board to provide for the submission of the question to a vote of the people. If it be desired to ascertain the sentiment of the people of the county, one method by which this could be done would be to have the people of the county express their choice by petition.

As to your question whether women would have the right to vote at such election, I will say that, as I have reached the conclusion that such referendum vote cannot legally be taken, it is not necessary to answer this question. It would, however, seem to me that, if the question could be legally sub-

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mitted to the voters of the county, then, under the statutes of this state and the decision of our court in the case of *Hall v. City of Madison*, 128 Wis. 132, the question would pertain to school matters and women would be authorized to vote thereon.

My answer to your fourth question, in view of the answers given to your others, must necessarily be that the county board is not authorized to dissolve the present joint school and organize the school desired for Door County and that no division of property is therefore possible.

Counties—County Boards—Agriculture—Fairs—Appropriations—It is not lawful to use funds appropriated for the Encouragement of immigration in the improvement of county fair grounds.

HON. L. H. MEAD,

February 16, 1911.

District Attorney,

Shell Lake, Wisconsin.

I am in receipt of your letter of the 14th inst. in which you ask the following questions:

“Is the building and preparing of the County Fair Grounds an expenditure of moneys under the statute for the purpose of inducing immigration to the County?

Can moneys so expended, prior to the time of the appropriation, be re-paid from the appropriation?

Is an expenditure of moneys to aid in purchasing lands for the Experimental Farm, near the City of Spooner, an expenditure of moneys under this statute for the purpose of inducing immigration to the County?

Can the money so appropriated by the County Board be used to replace the moneys already expended for the purchase of such lands prior to the time that the appropriation was made?

Is such an association a county association within the meaning of the statute, where it was formed wholly by

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the residents of the City of Spooner and unknown to the rest of the county but the articles of association provide that any citizen of the county is eligible to election as a member of such society.”

I am of the opinion that the improvements of the County Fair Grounds is not a proper subject for expenditure from an appropriation made under Chapter 458, laws of 1905, and money spent for such improvement should not be repaid from such appropriation.

Spending money for land for an experimental farm from such an appropriation might be defended on the ground that such purchase was necessary to show the quality of soil and its adaptation to the growing of certain crops, but such purchase would be clearly an abuse of the trust reposed in the Immigration Society if suitable land for experimental purposes could as well be obtained by lease at a reasonable rental.

Money expended for the purchase of land prior to the appropriation by the County Board cannot legally be repaid from such appropriation.

The fact that only residents of Spooner belong to the Immigration Society does not deprive it of the right to represent the whole county of Washburn so long as residents of other parts of the county are at liberty to join it.

Section 3 of Chapter 458, laws of 1905, is very explicit as to the manner in which appropriations shall be expended, and this section is to be strictly construed. The chairman of the County Board, the County Clerk and County Treasurer have no right to pay over any money to the Immigration Society until “itemized bills for the expenditure of a sum equal to the appropriation duly verified” shall accompany the statement of the treasurer of the society.

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Counties—County Board—Supervisor of Assessments—A county board authorized to elect a supervisor of assessment at the November meeting of the board may elect him at the adjourned November meeting in March following.

SAM J. WILLIAMS,

March 13, 1911.

District Attorney, Sawyer County,
Hayward, Wisconsin.

I acknowledge receipt of yours of the 25th ultimo. You say that your county board met in annual meeting in November, 1910, and adjourned the meeting until March 15th, 1911, that they failed to elect a supervisor of assessments at the November meeting, and you inquire whether the board is authorized to elect this officer at the adjourned November meeting, to be held March 15th.

In answer to your inquiry I will say that, under section 772a the county board is authorized, at the annual meeting in November, 1901, and at the annual meeting of every third year thereafter, to elect a county supervisor of assessments. This officer is to hold the office until his successor is elected and qualifies, and there is a provision for filling a vacancy at an annual meeting or at any special meeting. There is also a provision that, if the county board fail to elect, the commissioner of taxation shall appoint a suitable person to hold such office. The county board being expressly authorized to elect this officer at the annual meeting in November, 1910, I am of the opinion that they are authorized to elect that officer at the adjourned meeting.

In an official opinion rendered April 9th, 1908, by my predecessor in office to Mr. Edward Voigt, District Attorney of Sheboygan County, it was held that the county board has power to adjourn its annual meeting in November to a date in June. (See said opinion, page 975 of the Biennial Report and Opinions of the Attorney General for the year 1908.)

In the case of *Hubbard v. Windsor*, 15 Mich. 146, where a law required the supervisors to act at their session in October and where they met and adjourned until November, it was

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held that the October session embraced the adjourned meeting.

In the present case the adjourned meeting to be held on March 15th is therefore a part of the November annual meeting, and as the statute expressly authorizes the county board to elect a supervisor of assessments at that meeting, I am of the opinion that your county board is authorized to elect a supervisor of assessments at that meeting.

Counties—County Board—Public Officers—1. County Board has all the powers at a special meeting enumerated in Sec. 669.

2. Under chapter 147-190, the fees for a stenographer are \$2.50 per half day. She may be entitled to said fee although very little evidence is taken by her.

3. No judge should be interested in any matter brought before him.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

June 2, 1911.

Yours of May 27th was duly received. In answer to your first question I will say that at a special meeting of the county board the said board has all the general powers given to it under section 669 of the statutes. The powers there enumerated are given to the board at any legal meeting and, as a special meeting is a legal meeting, the board has the powers there indicated. Under subdivision 2 of said section it has the power to examine and settle all accounts of the receipts and expenses of the county and to examine, settle and allow all accounts, demands or causes of action against such county, etc.

In answer to your second question I will say that under chapter 147 of the laws of 1903 the fees for a stenographer are \$2.50 for one-half day's work. Of course, it is not necessary that a stenographer take a great deal of evidence in one case in order to be entitled to an allowance for a half day's

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work. The setting aside of the time and the preparation for the taking of the evidence would undoubtedly spoil a half day for a stenographer and she would therefore be entitled to a half day's pay, although very little evidence were taken. In the case submitted by you, where the evidence taken was unnecessary and consisted of only one or two sentences, it would seem to me that it would be a question for the county board to determine, whether such claim can be deemed a reasonable claim against the county under section 2 of said chapter 147. As I do not know all the circumstances of the case I cannot definitely advise you as to whether the claim in question should be allowed. The county board should not allow it if, in their opinion, it is unreasonable and for unnecessary services.

Under section 2581 no judge may be interested, directly or indirectly, in the costs of any action brought before him. Although this was not an action, but a proceeding, and the statute may not definitely apply to the case submitted by you, still, it would seem highly improper for a judge to be the assignee of a claim which it is his duty to pass upon and certify to the county board. I do not think it proper for the county judge to have a claim assigned to him involving stenographic work performed in a trial before him. No law has been passed at the present session of the legislature making it unlawful, but chapter 144 of the laws of 1911 provides as follows:

“Section 2588. No person shall be employed or allowed to appear as counsel or attorney before any court in any action which shall have been previously determined before him as a judge, justice or examining magistrate.”

You will see that this provision does not cover the point in question.

Official Opinions—Counties.

Counties—County Board—County Board of Fond du Lac county has not the right to hire out tramps confined in the county jail for work on the streets in city of Fond du Lac.

MR. B. A. HUSTING,

August 29, 1911.

District Attorney,

Fond du Lac, Wis.

I am in receipt of yours of August 24th in which you inquire whether your county board has the right to hire out tramps and vagrants who may be confined in the county jail to serve time, for work on the streets in Fond du Lac. You state that your county has no work house and that you can find no statute authorizing such contract by the county board.

In answer I will say that under the general law the county boards have only such authority as is given to them by statute either expressly or implied.

I am of the opinion that they have no such authority for I find no statute which authorizes them so to do.

Counties—Bail Bond—Money received from forfeiture belongs to county in which action is pending.

Same—When paid by County Treasurer to State Treasurer, by mistake, cannot be returned without action by the legislature authorizing such return.

HON. A. H. DAHL,

August 29, 1911.

State Treasurer.

You have referred to me the letter of Charles V. Schmidt, county treasurer of Milwaukee County, in which he states that on Jan. 9, 1911 he sent you a check, No. 2925, issued on the Marine National Bank of Milwaukee, for \$3,327, covering the following items:

Circuit Court Tax, 1st, 2nd, 3d, quarter	\$1,490
Circuit Court Tax, 4th quarter	465
Fines	392
Forfeiture	980

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He states that the item of \$980 represents a forfeiture on a bail bond in a criminal case entitled *State vs. Jos. F. Brown*; that the bail bond amounted to \$1,000.00 and was declared forfeited by the Circuit Court and paid into the office of the clerk of said court July 7, 1910 and that this amount less 2%, which was retained by Milwaukee County, was remitted to you. He also states that he has an opinion from the district attorney of Milwaukee County to the effect that that part of the money which reverts by forfeiture on the bail bond belongs to the county and not to the state and asks that you refund the same to him.

In the case of the *State ex rel. Gunther, State Treasurer, vs. Miles*, 52 Wis. 488 the court says: "The statute provides that moneys collected on forfeited recognizances in criminal cases shall be paid into the county treasury. We are aware of no constitutional or statutory provision which requires the county treasurer to pay it over to the state treasurer. We conclude, therefore, that moneys collected from this source belong to the county."

In the case of *State vs. Wettstein* 64 Wis. 234 this ruling was approved.

It follows therefore that the money received from forfeiture on bail bond should not have been remitted to you. I am of the opinion, however, that before it can be returned to Milwaukee County it will be necessary to have some action on the part of the Legislature authorizing such payment.

Section 2 of Article 8 of the Constitution provides "No money shall be paid out of the treasury except in pursuance of an appropriation by law." There has been no appropriation authorizing you to pay this money and you will therefore be obliged to retain it until the legislature has made an appropriation. I have no doubt that upon a proper showing of the facts the Legislature at the next session will take such action on the matter as will be just.

Official Opinions—Counties.

Counties—County Board—1. County Board has power to delegate to a committee the right to hire an expert accountant.

2.—The county will be held liable for the work done pursuant to said contract.

3.—Members of the committee hiring the accountant not liable personally.

DAVID BOGUE,

August 30, 1911.

District Attorney, Columbia County,

Portage, Wisconsin.

Receipt of yours of August 25th is hereby acknowledged. You state that at the last regular annual session of your county board a resolution was adopted, as follows:

“Resolved, that the chairman of this board and the chairman of the finance committee are hereby directed to secure the services of some competent accountant and have a complete audit of the accounts of the several county officers and all county institutions, extending back to such time as they may deem proper.”

You state that no further action of any kind was taken in the way of providing funds for this investigation. You inquire:

“1. Has that committee the power to contract with an expert accountant for the purposes set out in the resolution.

“2. If such a contract is made and the work is done in carrying out the same, can the county be held liable for services so rendered.

“3. If such contract is made in the name of the county and signed by the committee, as a committee of the county board, can such committee be held personally liable?”

You do not ask whether the county board has a right to hire an expert accountant, but, as the county board has the right to make such orders concerning the corporate property of the county as they may deem expedient and to examine and settle all accounts of the receipts and expenses of the county and examine, settle and allow all accounts, demands or causes of

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action against the county and to represent the county and to have the care of the county property, the management of the business and concerns of the county in all cases where no other provision shall be made, together with all the other powers given to the county board by statute, it seems there can be no question but that the county board has the right to hire an expert accountant.

See sec. 669 of the statutes of 1898.

I find upon investigation of the question as to whether this power to hire an accountant may be delegated to a committee that our Supreme Court has held, in the case of the Town of Eagle River vs. Oneida County, 86 Wis. 266 that the county has the power to authorize a town to employ for it counsel to attend to a cause of action in which the county is interested, in the Supreme Court of this state, and that the county is liable to reimburse the town for the expense incurred in paying for said services. On page 269 the court said:

“Municipal corporations, as well as others, must act through agents. Here it authorizes the town to act as its agent in employing counsel to attend to these cases in the Supreme Court.”

The town accepted the decision and not only employed counsel, but paid his fees and disbursements. And the court further said:

“There is an implied liability of the county to reimburse the town.”

In the case of French vs. Dunn County, 58 Wis. 402, the county board passed a resolution authorizing a committee to purchase a suitable farm for a county poor farm. The court held that a county board has a right to delegate to a committee of its members the power to purchase a poor farm for the county and that, where a committee so empowered has purchased a farm, the county is liable for the purchase price and that subsequent action of the board ratifying or disaffirming the purchase is immaterial. The court said (p. 406):

“There are doubtless powers vested in the county board which could not be delegated to any committee. Powers

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which are legislative in their character, which are confided to the judgment and discretion of the board itself, such as the levying of taxes, must be exercised under the immediate authority of the board. The counsel for the county says: 'The purchase of a poor farm involves the exercise of judgment and discretion in its selection.' So it does, in a certain sense. So, as plaintiff's counsel suggests, does the purchase of a lot for the county jail, or suitable fuel for the county buildings or the purchase of many other things which the county has to procure, but it has not been understood that it was necessary for the entire board to transact such business. Statutes must have a reasonable interpretation so as to make it practicable to the transaction of county business. The power to purchase a poor farm can be as well exercised by a competent committee as by the whole body. Therefore, in the absence of any explicit provision of law showing that it was intended to entrust this duty to the county board alone, we think it might be exercised by a committee pursuant to a resolution by them adopted."

In the later case, *Duluth South Shore & Atl. R. Co. vs. Douglas Co.*, 103 Wis. 75, in an opinion written by Justice Marshall, it was held that the county board may delegate to a committee of its members authority to investigate as to the existence of the condition determined by the county board and to act in regard to an appeal according to the wishes of the board and the delegated power to cause the appeal to be taken in such a case carries with it by implication power to employ an attorney for that purpose.

Under these authorities, it is my opinion that your first and second questions should be both answered in the affirmative.

In answer to your third question I will say that, in view of the answer given to the first two, that to your third must necessarily be in the negative.

Official Opinions—Counties.

Counties—County Bonds—In issuing new bonds for a county both section 959 subdivision 4 and section 658 should be complied with. The former is the later enactment and where inconsistent governs.

GEORGE B. NELSON,
District Attorney,

September 28, 1911.

Stevens Point, Wisconsin.

Receipt of yours of September 21st is acknowledged. You state that Portage County has a bonded indebtedness of \$100,000 which indebtedness all becomes due on January 1st, 1912; that this indebtedness was incurred years ago by Portage County, to assist railroad companies in constructing and building railroads through and into the county; that the county is not able to pay said bonds as they become due and is making arrangements to make a new bond issue, to pay the existing bonds or refund the same. You call my attention to section 959 of the Wisconsin statutes of 1898 and especially to subdivision 4 thereof, and section 658. You suggest that the facts in the case come under both sections and you inquire how both sections can be complied with in securing the bond issue for the county in question. You call my attention especially to section 658, which requires that the resolution of the county board state the interest on the bond and also the denomination. You say that this cannot be given, for the reason that under section 959—4 the parties are supposed to bid on the rate of interest they are willing to pay and that, for that reason, the resolution cannot state the rate of interest. You say that the same is true in regard to naming the denominations in the resolution, under section 658, while the other section provides that

“during the period of thirty days in which they shall be offered for sale in the county, city, village or town issuing them, they shall be of denominations not exceeding one hundred dollars nor less than twenty-five dollars; but after the expiration of said thirty days they may be of any denomination in the discretion of the authorities empowered to issue them.”

Official Opinions—Counties.

In answer to your inquiry I will say that section 925—4 is the later enactment and governs in so far as the two sections may be irreconcilable. The resolution of the county board may state a maximum rate for the interest and also that the interest may be at a less rate, dependent upon the bids received. The resolution should also state that the denominations, if the bonds are purchased during the thirty days, shall not exceed one hundred dollars or be less than twenty-five dollars each, as may be desired by the purchaser, but that, after the expiration of said thirty days, they may be of any denomination that the county board may determine.

Counties—County Board—Optional with county board to vote to insure county property under the provisions of Chap. 603, Laws of 1911.

ALEXANDER WILEY,

District Attorney,

Chippewa Falls, Wisconsin.

October 11, 1911.

I am in receipt of your letter of October 9th, in which you ask whether or not, under chapter 603 of the laws of 1911, it is optional with the county board to adopt the method therein indicated, in insuring county property, or whether the county board, must, on or before July 1st, vote to insure under the provisions of this chapter.

Section 1 of chapter 603 of laws of 1911, adds a new section to the statutes to read:

“No county board, officer or agent of any county, having charge of any public buildings or property of any county, shall contract for or pay out money or funds for insurance, against fire or any other risk upon property on and after the first day of July, next after a vote of the county board of such county to insure under this section, except as may be certified by the commissioner of insurance to be necessary.”

Official Opinions—Counties.

Section 2 provides in part:

“On or before June 10th, next after such decision by the county board, the county clerk of such county shall report to the commissioner of insurance,” etc.

Section 3 provides in part:

“Beginning the first day of July, next after such decision by the county board, the insurance on all property of any county shall be provided for,” etc.

I do not find any provision in this chapter making it compulsory for the county board to act under it. All the provisions of the chapter appear to provide what shall be done after the county board has voted to insure as therein provided. In my opinion it is optional with the county board to adopt the method mentioned in this chapter for insuring county property.

Counties—Witness for—County is primarily liable for witness fees in Criminal Cases.

MR. JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

October 31, 1911.

In answer to yours of the 24th inst. I will say that under section 4060 of the statutes of 1898 the county is primarily liable for witness' fees in criminal cases. This is true in all cases and if the court succeeds in collecting the costs from the defendant the county is reimbursed for the expense incurred.

Official Opinions—Counties.

Counties—Public Officers—Where a mayor who is the representative of the city on a County Board and stockholder and President of a bank, such bank cannot legally become the county depository. A member of assembly is not a county officer.

JAMES KIRWIN,

November 24, 1911.

District Attorney,

Chilton, Wisconsin.

You state that bids for county depositories have been invited from various banks of your county by the county board, under section 693, as amended by chapter 358 of the laws of 1903 and chapter 35 of the laws of 1905. You state that the president of one of the said banks and a stockholder therein is the mayor of Chilton and *ex officio* the sole representative of the city on the county board of supervisors under chapter 89 of the laws of 1877, Wisconsin special act. You inquire whether such bank of which he is president and stockholder can legally bid and be awarded by said county board the county money. You inquire whether this would be a violation of section 4549 and whether the mayor would be guilty of malfeasance in office should he vote for the said bank and the bank become the county depository.

In answer to your question I will say that section 4549 provides:

“Any officer, agent or employe of the state of any county, town . . . or in the employment thereof who shall have, reserve or acquire any pecuniary interest directly or indirectly, present or prospective, absolute or conditional, in any way or manner in any purchase or sale of any personal or real property or thing in action or in any contract, proposal or bid in relation to the same or in relation to any public service, shall be punished by imprisonment in the county jail not more than one year or by a fine not exceeding five hundred dollars.”

A stockholder in a private corporation has an interest in the contracts of the corporation. See cases cited in the opinion

Official Opinions—Counties.

found on pages 742 to 744 of the biennial report and opinions of the Attorney General for 1906.

A contract entered into in violation of the terms of this statute is not merely voidable, but absolutely void. See *Suayle v. Bayfield Co.*, 114 Wis., 108, 115.

You will notice that this statute applies not only to officers, but also to agents and employes of the county. Although the mayor in this case may not be strictly a county officer, but, rather, a city officer, still, while he is acting as member of the county board, he is in a sense a county officer, or at least an agent for the county, as the business which is transacted is strictly county business, and I am therefore of the opinion that he would be violating this section and come under its provisions and that the contract so made with the bank would be absolutely void. See opinion of my predecessor, page 588 of the report of 1910.

You also state that a member of the Assembly from your county whose district comprises the county is also a stockholder in a bank that has put in a bid. You inquire whether this bank could be made the depository of the county without violating section 4549.

In answer I will say that the member of the Assembly in question has no vote in the matter, neither is he a county officer in any sense of the term, and for that reason no violation of this section would be possible if his bank were made the county depository.

Counties—Bonds—Forfeiture—The money obtained from the forfeiture of a bond or recognizance in a criminal action belongs to the county, and no part thereof should be remitted to the State Treasurer.

MR. ALEXANDER WILEY,
District Attorney,

January 5, 1912.

Chippewa Falls, Wis.

In your letter of January 4th you state that a cash bond for the sum of \$200 was given for the appearance of an indi-

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vidual charged with a crime at your term of court; that the individual did not appear and the money was forfeited; that this not a fine, but a forfeiture of money deposited in lieu of a bail bond with sureties, and you ask what percentage the county treasurer shall send to the state.

Section 4816 of the statutes, as it stood prior to 1901, provided that:

“In all cases where a recognizance or bail bond with sureties is required by the court or other magistrate of any person for his appearance to answer a criminal charge, or as a witness, the person so required to enter into the same with sureties may, in lieu of such sureties, enter into his own personal recognizance or bond without sureties, upon depositing with the court the amount thereof in money, which, on the forfeiture of such recognizance or bond shall be paid into the county treasury in discharge thereof, but which shall be refunded to the person depositing the same upon his appearance according to the terms of such recognizance or bond; and if such money is deposited with a justice of the peace or other magistrate it shall be paid over with the return of such recognizance to the clerk of the court to which he is bound to appear.”

Under this section, the court held, in the case of *State, ex rel Gunther, State Treasurer, v. Miles, County Treasurer*, that moneys collected on forfeited recognizances in criminal cases belong to the county. This rule was expressly approved in the case of *State v. Wettstein*, 64 Wis. 234.

By Chapter 104 of the Laws of 1901, this section was changed so that it provides in part, that in case of money deposited in lieu of a bond with sureties, on the forfeiture of such recognizance “in the case of a person accused of crime, shall be applied by the magistrate or court before whom the accused is tried in satisfaction of so much of the judgment as is required by the payment of money, rendering the surplus money, if any there be, to the person depositing the same.”

Official Opinions—Counties.

I assume that the proceedings under section 4804 for the forfeiture of the bond or recognizance have been taken, and from your inquiry would judge that there is no surplus remaining after applying the amount to the payment of the judgment as provided by this last amendment to section 4816. It seems clear that the county treasurer is not required to send any part of this money to the state.

Counties—County Board—County Schools of Agriculture and Domestic Economy—Education—The location for county schools of agriculture and domestic economy must be approved by the dean of the college of agriculture, the state superintendent of public instruction, and the president of the board of agriculture, acting as a committee for such purpose, whether such school be newly established or it be merely a change of location.

J. W. MACAULEY,

January 11th, 1912.

District Attorney,

Menomonie, Wisconsin.

In your letter of January 9th you ask my opinion as to whether, since the passage of chapter 313 of the laws of 1909, amending section 553c of the statutes, and providing that a committee composed of the Dean of the College of Agriculture, the State Superintendent of Public Instruction and the President of the Board of Agriculture shall decide upon the location for a newly established county school of agriculture and domestic economy, it is necessary to have this committee decide upon a location when the county board wishes to change the location of such a school already established.

Paragraph 3 of section 553c of the statutes, as amended by chapter 313, laws of 1909, reads as follows:

“The dean of the college of agriculture, the state superintendent of public instruction and the president of the board of agriculture, acting as a committee for such purpose, shall decide upon and notify the county board or boards as to the proper location for such county school

Official Opinions—Counties.

of agriculture and domestic economy and the county school of agriculture and domestic economy shall be located at such place as is determined upon by such committee.”

Under this provision I am of the opinion that no location can be chosen for a county school of agriculture and domestic economy otherwise than in the manner therein provided. The fact that Dunn County now has a location for such school, which was chosen prior to the passage of the law containing this particular provision, in my opinion does not affect the question so far as it relates to a new location for such school.

Counties—County Board of Supervisors—Bonds—Meetings—
A county board of supervisors may issue bonds for the purposes mentioned in Sec. 658 of the Statutes, without submitting the question to a vote of the people.

The question of issuing such bonds may be voted on at an adjourned or a special meeting of the board.

*Court House—County Seat—*A petition to change the county seat must be presented at least four weeks prior to the general election at which the question is voted on.

MR. CHARLES H. GILMAN,
District Attorney,

January 12, 1912.

Friendship, Wisconsin.

In your letter of January 9th you ask my opinion on the following questions:

1. Can the county board legally issue bonds for \$30,000 without first submitting it to a vote of the people.
2. Can the county board issue bonds at an adjourned session?
3. Can they issue bonds at a special session?
4. How long must a petition be filed with the county clerk before a special session can be called for the purpose of changing the court house site?

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Section 658 of the statutes provides:

“Any county may issue bonds in the manner herein provided for the following purposes:

1. To provide county buildings; but no county shall issue bonds for such purposes to an amount exceeding one and one-half per centum upon the assessed valuation of taxable property therein as last equalized and fixed by the board of equalization.

2. To exchange for or compromise any bonds previously issued and outstanding, but the principal of such new bonds shall not exceed the principal of those for which they shall be exchanged. No bonds shall be issued hereunder except in pursuance of the resolution or ordinance of the county board duly passed at an annual or adjourned annual meeting or special meeting held pursuant to law, nor unless such resolution or ordinance shall provide the total amount of bonds to be so issued, the denomination thereof, the time, not exceeding twenty years, and place of payment of principal and of the interest, the rate of interest, which shall not exceed ten per centum per annum, and the manner in which and by whom the same shall be negotiated; and shall also provide for the collection of a direct annual tax sufficient to pay the interest as it falls due and to pay the principal within the time fixed thereby. All such bonds shall be signed by the chairman of the county board and by the county clerk in their official capacities, and sealed with the county seal.”

By Chapter 552 of the Laws of 1907, the following paragraph was added to the foregoing section:

“3. To aid the county road and bridge fund, but bonds issued in any county for such purpose shall not exceed in amount at one time one per centum of the total assessed valuation of such county.”

You do not state the purpose for which the proposed bonds are to be issued, nor the assessed valuation of the taxable property within the county. The law quoted would answer

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your first question in the affirmative, provided such bonds are to be issued for one of the purposes mentioned in said section and that the amount does not exceed one and one-half per centum upon the assessed valuation of the taxable property within the county, as last equalized by the state board of equalization. Your second and third questions are both answered in the affirmative by this section.

Section 655 of the statutes relates to the changing of county seats. It provides for a petition to be presented to the county board, and that the election shall be held only on the day of the general election, and that four weeks previous notice of such election shall be given by the county clerk by publishing the same once a week for four weeks in all the newspapers published in such county. It follows from this that the petition must be filed at least four weeks before the day of the general election.

Counties—County Boards—Bonds—Chapter 656—1911 permitting county to aid settlers for reclamation of cutover land. Interpreted and questions concerning it answered.

HON. WILLIAM M. DUFFUS,

January 16, 1912.

Wisconsin State Board of Public Affairs.

Yours of January 5th was duly received. You ask my opinion regarding a number of questions that have been presented to the State Board of Public Affairs, with reference to chapter 656 of the laws of 1911, which permits counties to grant aid to settlers for the reclamation of cut-over lands.

I will answer your questions in the order given in your letter.

“1. (In re section 697—60—‘The county board . . . may issue’) Could this be construed as mandatory, in view of the fact that the reclamation of cut-over lands under the act is for a public purpose?”

The word “may” is used in this connection, as well as in the sixth line of the following section. Had the legislature

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intended this provision to be mandatory, it would have been an easy matter to use the word "shall," instead of "may." A careful reading of the law convinces me that the legislature intended to place in the county board a discretion in this matter, to pass upon the question, when petition is presented by twenty settlers, as to whether special improvement bonds shall be issued. I am of the opinion that this is not mandatory on the county board.

"2. (a) Could the words 'clearing the same of stumps' be construed to permit the inclusion of the costs of 'brushing' and 'logging-up' in the cost of reclaiming cut-over lands?"

The phrase "clearing the same of stumps" as used in said section, in my opinion means nothing more than is clearly conveyed by the words used. Clearing the land of brush would not be clearing it of stumps. Neither could "logging up" be construed in any way, as the words are used in common parlance, to include the clearing of the land of stumps. I am therefore of the opinion that the cost of brushing and logging up is not to be taken into consideration in making the estimate of costs or in the issue of these bonds.

"(b) When does a settler buying land under a land contract become the owner of the land in a sense that would permit him to apply for aid under this act?"

In order to be a qualified petitioner under this section, it is necessary to be a settler of the county and the owner of cut-over land. The owner of a piece of property, in my opinion, would be one who has a deed of said property.

"(c) Is he an owner when he receives a deed in return for a purchase-money mortgage?"

This question must be answered in the affirmative.

"(d) If twenty-five settlers petition for aid, could the county board grant some of the petitions and refuse others?"

This question must be answered in the negative, for it is provided that the proceeds derived from the bonds issued

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shall be used in defraying the expenses of clearing and reclaiming the cut-over lands described in the petition. The lands described in the petition, owned by all the settlers that have signed the petition, who must not be fewer than twenty-five in number, form the basis of the issuance of the bond, and no bond can be issued on a less number.

“(e) Could the word ‘settler’ be construed to include a corporation engaged in the sale of land if, e. g., the corporation maintained an experiment farm on its land?”

I do not think that the word “settler” can be construed as including a corporation, under this law.

“(f) What effect would the requirement of the estimate of the cost of reclaiming ‘each governmental subdivision of forty acres’ have in the case of a settler with less than forty acres to be reclaimed?”

There is no requirement in the law that the settler be the owner of at least forty acres of land. I therefore take it that a settler with less than forty acres of land may be one of the petitioners and in such case, in the absence of any further regulation in the statute, if the estimate be on the whole forty, the settler with less than forty acres would have to pay his proportionate share. In cases where it would take more money to clear the land of one settler as compared with the cost of clearing the land of another in the same forty, it would be well to make the estimate of the land of each separately. I see no objection to this, under the provisions of this law.

“(g) Is the restriction of the amount that may be paid to ‘any owner of land’ to the amount estimated in the petition as necessary to clear the land sufficient, with the restriction on the amount of the bonds in section 697—62, to prevent the payment of a greater amount to some person, other than the owner, who might clear the land?”

The answer to this question must be in the affirmative. The statute expressly provides that the “amount that may be paid to any owner of land from the proceeds of the sale of bonds shall not exceed the amount estimated in the petition

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as necessary to clear the land and shall not in any case exceed the sum of twenty-five dollars." It also provides:

"The amount of such bonds shall not exceed the estimated costs of reclaiming said lands as set forth in the petition and in any case shall not exceed a sum equal to twenty-five dollars for each acre of said land."

And, under section 697—63, referring to the taxes to be raised to pay the bonds according to their tenor, it is provided that "when collected (they) shall be paid into the county treasury for use in discharging the bonds as the same fall due."

I think it is very clear that no greater payment can be made to the person clearing the land than could be paid to the owner.

"3. (Section 697—62) (a) Is the special tax lien provided here prior to a purchase-money mortgage? (b) Is it prior to a laborer's lien? (c) Does the provision that the bonds shall be 'a special tax lien . . . upon the lands described in the petition' require that each particular bond be secured by a particular piece of land and be limited in amount to the amount required to clear that piece of land? For example, if it cost \$750, \$1,163 and \$1,357 respectively, to clear three pieces of land, would the county have to issue three bonds, respectively, of \$750, \$1,163 and \$1,357, or could it issue three bonds of equal denomination, securing the entire issue on all the land involved?"

Section 697—62 provides in part that such bonds "shall be a special tax lien prior to all other liens upon the lands described in the petition." This would include a purchase-money mortgage, also laborers' liens. I do not think that each particular bond must be secured by a particular piece of land and be limited in amount to that required to clear that piece of land. If three pieces of land are cleared, the county might issue three bonds of different denominations or

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three of equal denomination, or one bond, secured by all the land involved.

“4. (Section 697—65) Could the county board be compelled under this law to pay a duly verified claim for the payment of the expenses of clearing land reclaimed under a contract approved by the chairman of the county board, if the board should vote not to allow the claim?”

This section provides:

“When any particular tract of land shall have been cleared a claim duly verified for the expense thereof may be presented to the county board by the person claiming the same and when allowed shall be paid from any money in the county treasury derived from the sale of the bonds hereinbefore mentioned.”

Under this provision I believe that, if the claim presented be a valid claim against which no objections can be raised, it can be collected in the same manner that other claims against the county can be collected when the county board refuses to allow them.

“5. (Section 697—66) Where is the text of 925—197a to be found?”

The text of this section will be found on page 695 of the statutes of 1898.

Counties—County Board of Supervisors—Public Officers—A committee appointed by a county board of supervisors to have supervision of the erection of county buildings is not limited as to the number of days for which it may receive compensation.

A member of the county board of supervisors is ineligible to hold the position of general superintendent of building county buildings, such position being created during his term of office.

A member of the county board of supervisors may be appointed a member of the income tax board of review.

Official Opinions—Counties.

A bank of which a member of the county board of supervisors is a stockholder cannot legally purchase bonds from the county.

JAMES KIRWAN,

April 18, 1912.

District Attorney.

Chilton Wisconsin.

In your letter of the 15th inst. you state that your county board of supervisors are building a court house, costing some fifty thousand dollars, and have delegated the supervision thereof to a committee of five members of said board, to be known as a standing committee of said board, named the "Court House Committee," and you ask whether if said committee act as such and put in two days a week for the next year, the members of said committee can legally collect and receive compensation for more than twenty days and, if so, at what per diem?

Section 668 of the statutes, as amended by chapter 14 of the laws of 1907, provides:

"Any county board may, by resolution, designating the purposes and prescribing the duties thereof and manner of reporting, authorize their chairman to appoint before the first day of November in any year a committee or committees from the members of the county board elect, and the committee so appointed shall perform the duties and report as prescribed in said resolution. The members of such committee shall receive such compensation for their services as the county board shall allow, not exceeding the per diem and mileage allowed to members of the county board, but no supervisor shall be allowed pay for committee services while the board is in session, nor for more than twenty days in any one year, nor for mileage except in connection with such services performed within the time herein limited; provided, this shall not apply to committees appointed to have charge of the erection of any county building and provided, that in counties of less than thirty thousand population and having more than eighteen members in the county board, the members of such com-

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mittee shall not receive compensation for their services for more than ten days and mileage during any one year for services on any one committee.”

In my opinion the provision that this shall not apply to committees appointed to have charge of the erection of any county building relates to the limitation of the time for which the members of such committee may receive compensation. In my opinion a committee appointed for that purpose may be compensated for such length of time as may be reasonably necessary for them to give for the purpose and at such rate as the county board shall allow, not exceeding the per diem and mileage allowed to members of the county board.

You also ask:

“Can a member of said county board of supervisors,, while a member thereof, be legally appointed general superintendent of building said court house and draw pay per day as such superintendent?”

Section 4549 of the statutes provides:

“Any officer, agent or clerk of the state or of any county, town, school district, school board, city or village therein, or in the employment thereof, . . . who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, or in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account order, warrant or receipt made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability or do any other act in his official capacity or in any public or official service not authorized or required by law, . . . shall be punished by imprisonment in the county jail not more than one year or by a fine not exceeding five hundred dollars.”

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In the Biennial Report and Opinions of the Attorney General for 1908, on pages 727 and 779, and in the report for 1910, on page 608, you will find opinions to the effect that positions similar to this are in violation of this section. In my opinion no member of the county board can legally be appointed as such general superintendent during the term for which he was elected.

You further ask:

“Can members of a county board be legally appointed members of the income tax board of review of the county and draw pay from the county or from the state under section 1087m—14, being a part of chapter 658 of the laws of 1911?”

Section 1087m—14 provides:

“The state tax commission shall appoint three resident tax payers of each county to serve as the county board of review and shall fix their compensation, which shall not be more than ten dollars per day, and shall be audited and paid in the same manner as the salary of assessors under this act is paid.”

Section 1087m—9 provides that the salaries and expenses of the assessors shall be audited and paid out of the state treasury in the same manner as other similar salaries and state expenses are audited and paid.

It follows from this that the members of the board of review are state officers, or employes, and are not county officers, or employes. I know of no law prohibiting the appointment of members of the county board to this position. Such appointment and the paying of the salary to them would not be increasing their salary as members of the county board.

“Can any bank in which any member of the county board is a stockholder legally bid for bonds to be issued by said county?”

In the Biennial Report and Opinions of the Attorney General for 1910, on page 588, is an opinion that a bank in which a member of the county board is a stockholder cannot be desig-

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nated as a county depository; that to so designate such bank would be a violation of section 4549. The same course of reasoning would apply in this case and would render it illegal for a bank in which a member of the county board is a stockholder to purchase the bonds of said county.

Official Opinions—Courts.

OPINIONS RELATING TO COURTS.

Courts—Children—Municipal court at Beloit has not the right to commit children to the Public School at Sparta under sec. 573f.

JOHN L. FISHER,

November 4, 1910.

District Attorney,

Janesville, Wisconsin.

Yours of September 10th was duly received and has had careful consideration. You state that the Everett Home, located at Beloit, Wisconsin, has occasion to have many infant children sent to the State Public School, located at Sparta, Wisconsin. You inquire whether Judge Rosa, judge of the municipal court for Rock County, located in the city of Beloit, has authority to commit such children to this school, or whether the commitment must necessarily be made by the county judge.

In answer I will say that, under section 573f of the statutes, as amended by chapter 82 of the laws of 1907, it is provided that the petition for commitment of neglected children must be made before the county judge. It is very clear that the words "county judge" cannot be construed to mean municipal judge, as each county of this state has a court, which is called the county court, and the judge thereof, the county judge. Of course, your municipal court is a court of record, as appears from chapter 423 of the laws of 1905, which is an act creating the municipal court for Rock County at Beloit; and, in certain cases, the commitment may be made by the municipal court. See section 573b of the statutes of 1898 and in connection therewith, section 4966, as amended by chapter 630 of the laws of 1907. See also section 1547, as amended by chapter 385 of the laws

Official Opinions—Courts.

of 1901. Under this latter section the municipal judge of your county could sentence a child to the State Public School in cases appearing before him, under said section; but the proceedings under section 573f can be brought only in the county court. It would seem that the commitment of infant children from the Everett Home would necessarily come under section 573f, and I am therefore of the opinion that the municipal court has not the authority to commit them.

Courts—Children—Courts are not authorized to commit children to the State Public School under sec. 4052b. Such power is given by other statutes.

Mr. M. J. TAPPINS,

November 4, 1910.

Secretary State Board of Control.

Yours of August 18th was duly received and has had careful consideration. You state that the question has arisen as to whether municipal judges have power to commit children to the State Public School under the provisions of section 4052b of the Wisconsin statutes of 1898.

This section provides that.

“Whenever it shall be made to appear by affidavit before any county or municipal judge that the physical or moral welfare of any child within his jurisdiction is seriously endangered by the neglect, abuse or vicious or immoral habits of the parents or either of them, or other person having the custody of said child, or that its welfare, physically or morally, is so endangered by the inability, refusal or neglect of the person having the custody thereof to properly care for the child, such judge shall summon witnesses and the person or persons having such custody and, if the evidence establishes the fact alleged in the affidavit and warrants such action, shall cause such child to be removed from the custody of such person and provided with a home or make such other provision for it as may be available and in its judgment most suitable.”

Official Opinions—Courts.

It is not specifically provided by this section that the judge shall have the power to commit the child to the State Public School. Under section 573f of the statutes, as amended by chapter 82 of the laws of 1907, neglected children may be sentenced to the State Public School by a proceeding before the county judge. Other courts, such as municipal courts, may sentence children that have committed certain offences to the State Public School, as will be seen by examination of section 573b and, in connection therewith, sections 4966 and 1547 of the statutes of 1898. I am of the opinion that section 4052b is not intended to indicate, nor do the words justify an interpretation, that the municipal judges have a right to sentence children to the State Public School when a proceeding is started by affidavit as therein provided. Said School is a state institution and there are statutes that specifically authorize the commitment of children in certain cases. Section 4053b is not broad enough to confer upon municipal judges the power to commit children to this school.

Courts—Municipal Courts—In counties establishing a municipal court under sec. 2527—1 to 21 the jurisdiction of justice of the peace is not affected.

Criminal jurisdiction of justices of the peace cannot be taken away by county boards but only by the legislature.

F. J. REICENBACH,

November 30, 1910.

District Attorney,

Black River Falls, Wisconsin.

Yours of November 25th was received. You desire my construction of sections 2523—1 to 2523—21 of the Wisconsin statutes (laws of 1907, creating and establishing municipal courts in the counties of the state and empowering boards of supervisors to adopt said acts for their respective counties). You inquire whether, if a county by resolution adopts the provisions of said act, it will in any way affect the jurisdiction of justices and magistrates to hold and conduct criminal examinations and trials in the county.

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In answer I will say that I find no provision in this statute or in any other statute giving to the municipal judge exclusive jurisdiction of criminal matters in the county adopting it and for that reason your question must be answered in the negative.

You also inquire whether, if the adoption by the county board does not abolish the jurisdiction of justices and magistrates in criminal actions and examinations, the county board could by resolution take from the justices and magistrates their power to conduct such criminal examinations and trials and require all such trials and examinations to be conducted and held before the municipal court.

In answer to this question I will say that county boards have only such powers as are expressly given to them by statute or by necessary implication. No such power is given them by statute and for that reason this question must be answered in the negative.

The only way in which the right to try criminal cases can be taken away from justices of the peace is by an act of the legislature.

Courts—Criminal Law—Children—Court has not been given authority by section 2562 to commit children to the State Public School. That power is given by other statutes.

HON. M. J. TAPPINS,

December 9, 1910.

Secretary State Board of Control.

Yours of December 1st was received. You inquire whether the court has authority to commit children to the State Public School under section 2362 (chapter 223 of the laws of 1909.).

Said statute reads as follows:

“In rendering a judgment of nullity or marriage or divorce, whether from the bonds of matrimony or from bed and board, the court may make such further provision therein as it shall deem just and proper concerning the care, custody, maintenance and education of the minor children of the parties, and give the care and custody of the children

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of such marriage to one of the parties of such action, or may, if the interests of any such child shall demand it, and if the court shall find that neither of the parents is a fit and proper person to have the care and custody of any such child, give the care and custody of such child to any fit and proper person who is a resident of the state and willing to receive and properly care for such child or to any institution incorporated for such purposes and willing and authorized to receive and care for such child, having due regard for the age and sex of such child. Whenever the welfare of any such child shall be promoted thereby the court granting such decree shall always have the power to change the care and custody of any such child either by giving it to or taking it from such parent or other person or such institution, provided that no order changing the custody of any such child shall be entered until after notice of such application shall have been given the parents of such child if they can be found, and also to the person or institution that then has the custody of such child."

In answer to your inquiry I will say that it is not specifically provided by this section that the judge shall have the power to commit the minor children to the State Public School. There are other statutes making provision for the commitment of children to said school. (See section 573f, as amended by chapter 82 of the laws of 1907, and, in connection with this section, see also sections 4966 and 1547 Wis. stats. 1898).

Children committed to the State Public School may be placed out under indenture contract, and such contract generally provides that they shall remain in the custody and care of the person to whom indentured until they reach the age of eighteen years. The above quoted statute gives the court the right to change the degree under said section so as to change the care and custody of any such child. From these provisions it clearly appears that it was not the intention of the legislature to give the court the right to commit children to the State Public School under the statute in question. The words of the statute do not

Official Opinions—Courts.

justify such an interpretation, as they are not broad enough to confer such authority. The words in said statute "to any institution incorporated for such purpose and willing and authorized to receive and care for such child" are not broad enough to include the State Public School, in view of the other provisions in said section.

Courts—Judges—County judge where acting under sections 4707 to 4712 is acting as county judge and not as circuit judge.

JAMES KIRWAN,

December 20, 1910.

District Attorney,

Chilton, Wisconsin.

Yours of December 17th is before me. You state that two defendants in your county have had their preliminary examination for stealing \$80 worth of hogs in Calumet County, for which a penalty of not to exceed five years in state prison is imposed, under section 4415 of the Wisconsin statutes; that they are in the county jail awaiting trial; that they have petitioned to be arraigned and sentenced before the county court and judge under sections 4707 to 4712 of the statutes. You inquire in what court they should be sentenced—the circuit court or the county court.

In answer I will say that the statute expressly says that the sentence in such cases shall be made in the county court by the county judge. In sentencing these prisoners under said section, the county court is not acting as circuit judge for the time being, but is exercising an authority as county judge under the statutes in the above cited sections, which expressly confer such authority upon him.

Official Opinions—Courts.

Courts—Reporters of County Courts—Where county court has civil jurisdiction, and has appointed a phonographic reporter under the provisions of Chap. 89 Laws of 1880, the judge cannot appoint a reporter under the provisions of Sec. 4052c.

MR. C. A. KADING,

November 20, 1911.

District Attorney,

Watertown, Wisconsin.

In your letter of November 17th you state that the county court of Dodge county has civil jurisdiction in certain matters; that when there are contested matters in the probate branch of the county court the county judge calls in the same reporter that takes testimony in the trial of cases in the civil branch of said court and certifies to the county board such attendance and the reporter draws her pay. That some days she will take testimony in a contested probate matter and the judge will certify her day's pay in accordance with chapter 125 of the laws of 1909 and she will take testimony in a default divorce case or some other hearing in the civil branch of the court and draw ten dollars from the clerk of court. You call my attention to section 2473 of the statutes as amended by chapter 485 of the laws of 1907 providing for the appointment of the circuit court reporters; also to section 2437a of the statutes which is chapter 89 of the laws of 1880 and to section 2438 of the statutes as amended by chapter 485 of the laws of 1907; also to section 4052 of the statutes as found in the supplement of 1906.

Chapter 89 of the laws of 1880 provides: "Every judge of a county court having civil jurisdiction is hereby empowered, in his discretion, to employ a phonographic reporter on the trial of civil cases in his court.

Such phonographic reporter shall be appointed and paid as is now provided by law for phonographic reporters in circuit courts."

The provision of the law for paying circuit court reporters at that time was that they should be paid a per diem for the days actually spent in reporting. I believe no change was made

Official Opinions—Courts.

in section 2437 of the statutes providing for circuit court reporters between the days of the passage of chapter 89 of the laws of 1880 and the publication of the statutes of 1898.

Section 4052c of the statutes, as found in the supplement for 1906, provides: "The judge of any county court may, whenever the occasion may require, appoint and remove at pleasure a phonographic reporter to attend upon the court and take the testimony of any witness, or witnesses, in any contested matter, or proceeding, that may be pending or upon trial in such court. And, whenever he shall deem it necessary, such judge may require such reporter to make and file in such court, a correct type-written transcript of such testimony. Every person so appointed shall be deemed an officer of the court, and shall discharge such duties as the court or judge thereof shall require, and before entering upon the duties of his office, shall take and subscribe and file in such court the constitutional oath of office.

Section 4052f, passed as a part of the same act as that contained in section 4052c provides: "This act shall not apply to, or in, any county court already provided with a phonographic reporter, under existing statutes, or under any law, general or special."

Section 4052d of the statutes, as amended by chapter 125 of the laws of 1909, provides for compensation for reporters appointed under the provisions of section 4052c.

It is very clear that the statutes do not contemplate that the county court having civil jurisdiction shall employ a reporter part of the time under the provisions of chapter 89 of the laws of 1880 and a part of the time under the provisions of section 4052c. If a reporter is appointed under one of these laws then no appointment should be made under the other law. It is contrary to both the letter and spirit of the law to allow double compensation to a reporter as by paying them a per diem under chapter 89 of the laws of 1880 for taking testimony in a civil matter and also paying them another per diem for the same day for taking testimony in probate matters. Where a court is provided with a stenographer under the provisions of said chapter

Official Opinions—Courts.

89 then no appointment should be made under section 4052c. If no stenographer has been appointed under chapter 89 then the reporter appointed under the provisions of section 4052c may do all of the phonographic work of the court and will be entitled to compensation in accordance with chapter 125 of the laws of 1909.

Official Opinions—Criminal Law.

OPINIONS RELATING TO CRIMINAL LAW.

Criminal Law—To constitute the crime of obtaining money or property by false pretenses there must be a false representation of material fact then existing.

MR. F. L. McNAMARA,
District Attorney,
Hayward, Wis.

April 11, 1910.

Your letter of April 7th, stating that one J. Miller has visited the woodsmen in the camps in your county, "representing that he was engaged in the tailoring business in Superior, Wisconsin, and solicited orders for clothes from the woodsmen," has been received. Also that he represented that the clothes would be delivered at the camp within ten days or two weeks; that the woodsmen paid part and in some instances the entire purchase price and that as yet no clothes had been delivered; that you have made inquiries regarding this man in Superior and find that he is without property or means and irresponsible and that he has been doing the same thing for several years. You add that there is no question in your mind but that he never intended to make or deliver the goods, but that as a matter of fact he is a tailor and has run a tailor shop in the city of Superior under one name or another and you request an opinion as to whether such facts constitute a crime.

In reply will say that false pretenses to constitute a criminal offense, must be false representation of a material fact or facts as they then exist. Now it seems that his representation that he was a tailor and engaged in the tailoring business in Superior is not false because from what you state he is a tailor and is or has been engaged in the tailoring business at Superior. If

Official Opinions—Criminal Law.

either of these representations were false then he may be prosecuted for obtaining money by false pretenses but his promise to deliver the clothes at sometime in the future is not an element constituting false representation and cannot be taken into consideration. I do not think the facts which you state present a case of obtaining money by false representations. They surely do not unless you may be able to show that at that time he was not engaged in the tailoring business at Superior.

It may be that the acts of Miller would bring him within the definition of a cheat at common law. (See Bishop's Criminal Law. Vol. 2, Seventh Edition, page 10, but I doubt that as it seems that the cheat must be accomplished by some instrumental or false symbol or token other than mere words. Without these, under the facts stated, it would be doubtful whether he could be proven a cheat at common law, and as stated, unless you can show some present condition falsely represented, I think he could not successfully be proceeded against for false pretenses.

Criminal Law—1. Complaint herein not sufficient under section 4484 and under 4489. 2. Justice to whom case was sent did not get jurisdiction for the reason that the first Justice did not find that he was the next nearest Justice or magistrate.

F. J. REICHENBACH,

July 18, 1910.

District Attorney Jackson County,

Black River Falls, Wisconsin.

Your of July 11th was received. You inclose with your letter a copy of complaint in an action instituted before a justice of the peace in your county. You state that upon that complaint a warrant was issued and the defendant, upon being brought before the justice, filed an affidavit of prejudice; that the case was sent to one James Livingstone, a justice of the peace, with a certificate and docket entry in these words: "Defendant in court and filed affidavit for change of venue, which see on file. This case is therefore sent to James Living-

Official Opinions—Criminal Law.

stone, Esq., he being the next nearest justice qualified by law to try this action." The complaint is as follows:

"Artillus T. Linnell, being duly sworn, says that on the 4th day of July in the year 1910, at Black River Falls, said county Artillus T. Linnell being then and there a marshal of said city of Black River Falls, and in the legal performance of his duty as such officer in executing his duty as such officer the said Artillus T. Linnell arrested Newmarion D. Printz, and while the said Newmarion D. Printz was under arrest, George M. Perry did then and there knowingly and intentionally interfere with said Artillus T. Linnell in making said arrest, and counseled and advised the said Newmarion D. Printz to resist said arrest. The said George M. Perry then and there said to the said Artillus T. Linnell, 'You let that man go or you will get yourself in a hell of a fix,' and by such and other remarks the said George M. Perry interfered with the said Artillus T. Linnell in making said arrest and intimidated him in performing his legal duty."

You inquire:

"First. Does the complaint state facts sufficient to constitute an offense?

"Second. Has the justice to whom this action was removed jurisdiction to proceed with this action?"

In answer to your first question I will say that the complaint would not be sufficient under section 4484 of the statutes, for the reason that there is nothing alleged showing that the prisoner escaped or attempted to escape the officer. As to whether the complaint is sufficient under section 4489, I will say that this is somewhat doubtful. It is true that there is an allegation that the defendent counseled and advised the prisoner to resist said arrest, but the words alleged in said complaint do not constitute any advice whatever to the prisoner, but are words addressed to the officer. If the words alleged in the complaint were the only words used by the defendent or if only similar words were used, they would not

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constitute advice to the prisoner whatever. I am therefore of the opinion that the complaint is insufficient under section 4489.

In answer to your second question I will say that under section 4809 it is necessary for the justice to transmit all the papers in the case to the nearest justice or other magistrate. The determination of the justice in the case as shown by docket entry, is that the person to whom the papers were transmitted was the next nearest justice qualified to try the case. Such determination is not sufficient under our statute.

See *State v. Sorenson*, 84 Wis. 27.

State ex rel. Depuy v. Evans, 88 Wis. 255.

Criminal Law—Confiscation—Where defendants plead guilty to the charge of carrying concealed weapons, they are entitled to the return of the weapons taken from them at the time of their arrest.

G. H. DAWSON,

District Attorney,

Crandon, Wisconsin.

July 19, 1910.

In your letter of the 15th inst. you say that two men were recently arrested, charged with carrying concealed weapons; that they pleaded guilty to the charge and were fined twenty-five dollars each; that the weapons, two valuable revolvers, were taken from them by the officer and are now held by the justice, and that they are now demanded by the defenants. You inquire whether there is any authority by which these can be confiscated.

There is no law providing for the confiscation of weapons that have been carried concealed. If these men had stood trial and the time for appeal had not expired, I think that the weapons might properly be retained as testimony to be submitted in the higher court; but the defendants having plead guilty and the case being therefore disposed of, I am of the opinion that these should be returned to their owners.

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Criminal Law—Noxious Weeds—Fine of five dollars per day for neglect to remove noxious weeds after notice cannot be recovered as a forfeiture under Ch. 146, Laws of 1909 or Sec. 1480.

MR. A. J. MYRLAND,

September 14, 1910.

District Attorney,

Grantsburg, Wisconsin.

Yours of August 19th was duly received. You ask my opinion on section 1480 Wisconsin Statutes as amended by chapter 146 of the laws of 1909, subdivision 2, where there is placed a fine of five dollars per day on any one neglecting to cut noxious weed after having received notice. You inquire whether this is to be prosecuted in a criminal action or whether it is a civil suit for forfeiture under chapter 142 Wisconsin Statutes, the chapter relating to forfeitures.

In answer to your inquiry I will say that under *State v. Hamley*, 137 Wis. 458, I am of the opinion that the prosecution is a criminal action and cannot be prosecuted under the forfeiture law. It is true, however, that in the case of *State v. Grove*, 77 Wis. 448, the opinion of the court seems to indicate that this action could be brought under the forfeiture statute, but as the *State v. Hamley* case is a later case and it being the last ruling of our court, I can give you no other opinion than to hold that the case to be in conformity to this opinion must be prosecuted under this criminal statute.

Criminal Law—A person charged with a crime under section 4376 cannot be sentenced by county judge.

MR. J. A. MARKHAM,

September, 24, 1910.

District Attorney,

Whitehall, Wis.

You state that a man is charged with assault with intent to rob under section 4376; that the maximum punishment is ten years imprisonment in the state prison; that the prisoner is

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ready to plead guilty if he could be brought before the county judge; that section 4707 permits the county judge to hear the plea of guilty in any case where the punishment of the offense charged does not exceed a term of five years in the state prison, and you inquire whether the charge could be brought under section 4383 which gives the maximum punishment as three years and if the charge could be brought under this section if the judge would have authority to hear the plea of guilty.

In answer to your inquiry I will call your attention to the phrase in section 4385 which contains the clause.

“The punishment for such assault, advice or attempt is not herein prescribed.”

Punishment having been prescribed for the offense in question in section 4338 this section does not apply. I have examined the case of McKinney vs. State 25 Wis. 378, to which you refer but I find that the complaint in that case charged the offense under section 4376 and not under section 4385.

I am therefore of the opinion that the defendant should be charged with the offense under section 4383 and that the county judge cannot sentence him.

Criminal Law—Under the circumstances stated in the opinion, a criminal complaint under Sec. 4423 Stats. is the proper procedure.

MR. V. T. PIERELE, E.

Oct. 3, 1910.

District Attorney,

Ashland, Wis.

Judge J. E. Florin, Assistant State Fire Marshall, sends to this department a statement and requests that we advise you concerning it. The statement is as follows:

“On Sept. 20th, 1909, a certain lumberyard in Ashland County burned. The loss was almost total, the valid insurance \$38,000.00.

The day after this fire the secretary and local manager

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of the lumber company and a local fire insurance agent, conspiring together, agreed to place \$12,000.00 additional insurance and the risk destroyed the day before. This insurance was accordingly written. The daily reports and the notice of the loss were mailed to the fire companies interested on the same day. In course of time the loss was adjusted and paid. Drafts were sent to the local agent in question for delivery to the lumber company in payment of the loss. The local agent later insisted on having half the proceeds of this extra insurance and as a matter of fact got, in addition to the premiums paid, the proceeds of the draft from one of the companies, to-wit, the sum of \$2406.59.

The proceeds of the other four drafts were received by the lumber company and properly entered on their books. The sum paid to the local agent still stands on the books of the lumber company as a debit against the Milwaukee German Fire Insurance Company.

The claim of the local insurance agent is, that this extra insurance was ordered over the 'phone on Sunday the 19th of September and was bound at noon on that day. The fact is that this was not thought of on that day, but was mentioned ordered and written the next day, and the daily reports mailed to the companies at the Ashland post office on that day Sept. 21st, 3:30 P. M."

On this statement of facts it would appear that a criminal complaint under section 4423 of the statutes of Wisconsin for 1898 would be the most desirable. A prosecution might be had under sections 4568—4430 or 4415 of the statutes; but a complaint for obtaining money under false pretenses where the proof is clear, in my judgment, affords the easiest method of dealing with this case.

Official Opinions—Criminal Law.

Criminal Law—Under facts stated assault and battery is the crime to allege in complaint.

JAMES KIRWIN,

District Attorney,

Chilton, Wisconsin.

October 17, 1910.

You submit the following facts for my opinion. John Jones, his wife and two small children were quietly and peaceably driving along the public highway in Calumet county, in a buggy, drawn by one horse, when suddenly two men drove past, stopping on the side of the highway, one of whom, John Smith, jumped out and grabs hold of the line of Jones's horse and says, "What in hell is your name?" thereby nearly causing the horse to run away and nearly dumping Jones and his family into the ditch and badly scaring the wife and children. You state that Smith's attack was so sudden and unexpected that one line was pulled from Jones's hands and the horse ran nearly a mile, guided by one line only, the other dragging on the ground. You state that no harm was done other than as stated; that the fellow was drunk; and you inquire what crime, if any, can be against Smith.

In answer to your inquiry I will say that, under the above statement of facts, the crime that can, in my estimation, be charged against Smith is assault and battery. (See sections 1156 and 1158 Bryant's Wis. Justice.)

Criminal Law—Parties in question are guilty of cruelty to animals. 2. Attorney General is not required to draft complaints for district attorney in criminal actions. The word gun in a complaint includes a rifle.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

November, 3, 1910.

You submit the following:

"One John Doe drives up to a hotel barn at the harbor in Stockbridge, Calumet County, Wisconsin, on October

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29th, 1910, with his horse and buggy. He puts his horse and rig in the barn and stable of John Brown and leaves them with Brown while he goes across Lake Winnebago to Oshkosh, to be away all day, Brown to have care and custody of said rig, and feed horse, etc.

After Mr. Doe left on the boat two, Peter Smith and Fred Jones, without the permission, knowledge or consent of Doe or Brown, went into hotel barn and took and hitched up Mr. Doe's horse and rig and drove the horse and rig all around the country, and abused the horse and stiffened it up so that it is almost worthless. It was worth about \$150 and is hardly able to walk now. They got back and put horse in barn before Mr. Doe returned on boat in the evening.

“What crimes are they guilty of under Wisconsin statutes, and will you please draw and send me the criminal complaints for all crimes that you are sure will stick against them,”

You also state that these men were drunk at the time of taking the horse.

In answer to your inquiry I will refer you to section 4445 Wis. stats. 1898, as amended by chapter 213 of the laws of 1905.

The parties are guilty of cruelty to animals, in abusing and over-driving the horse in question, but it is not made the duty of this department by law to draft criminal complaints for district attorneys. District attorneys have the right to consult and advise with the Attorney General, but the statute contemplates that district attorneys are to perform the duties of their own office and consult with the Attorney General only when they are honestly in doubt as to what course to pursue in certain cases. The department is kept very busy attending to those matters that are specifically prescribed for the Attorney General to do, and we cannot do for district attorneys work that under the law it is their duty to do.

You also inquire whether, under section 4391 of the statutes, where a rifle has been pointed at a person and you are unable

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to show whether it was a gun or a rifle, you could allege in the complaint that a certain firearm, to wit, a gun or rifle, etc., and whether such alleging in the alternative is good.

In answer I will say that it is not necessary to allege this in the alternative, as you could omit the words "or rifle" from this complaint and it will comply with the requirements of the statute, for the word "rifle" is not used in the statute, and the word "gun" includes a rifle. See Webster's Dictionary.

Criminal Law—Public Officers—Sheriff Expenses—1. One-third of fine imposed on a person for having in his possession in closed season green hides of mink and muskrats should be paid to the informers under Sec. 4567m. 2. Whether an automobile can be hired to convey prisoners by sheriff and county board allow the expense as an actual and necessary expense, depends on facts in each case. 3. The expense of a rehearing under Sec. 587 as amended by laws of 1909 of persons adjudged to be insane should be paid as expenses in Criminal prosecution in Justice's Court.

JAMES KIRWAN,

District Attorney,

Chilton, Wis.

November, 14, 1910.

Under date of November 11th you submit the following:

"Last week two men were arrested here criminally and fined each \$25 and costs for having in their possession two green hides of mink and muskrats during the closed season for such animals in this state."

You state that some one informed against these two men and, on request of the state game warden, the informers swore out a criminal warrant for the defendants, who, when arrested, plead guilty and were each fined \$25 and costs; that there were two separate suits; that the justice before whom the cases were heard, against your objection awarded one-third of such fines to the informant.

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You inquire whether this could be legally done.

In answer I will say that section 4567m of the statutes provides:

“One-third of the fines imposed and collected under the laws regulating the taking, killing, having in possession or transportation of fish and game, including the violations of the acts relative to the granting and holding of licenses to hunt certain game shall be paid by the magistrate to the person informing of the offence and prosecuting the offender to conviction,” etc.

I believe that under this statute mink and muskrats would be construed to be included under the word “game.” “Game” is defined as, “Wild animals pursued for amusement or profit.” (Anderson’s Law Dictionary, p. 484). While there may be other definitions of the word limiting the application to wild animals that are fit for food, which are pursued by sportsmen, in this case the construction should be liberal, so as to aid in the enforcement of this law. I am of the opinion that the informant in the present case is entitled to one-third of the fine imposed.

Your other questions, in regard to the manner of recovering the money if illegally paid, need therefore not be answered.

You also state that your sheriff often hires an automobile and pays from \$7 to \$10 for conveying prisoners in cases where a team and driver could be hired for from \$2.50 to \$3. per day.

You inquire whether the county is liable legally for this expense of the sheriff.

In answer I will say that whether or not this is an “actual and necessary expense” under our statutes would depend upon the facts and conditions attending each individual case. There may be cases in which it is necessary and highly commendable to hire an automobile to convey a prisoner or insane person, rather than convey him by team, while in other case it might not be justifiable. This is a question where a general opinion cannot help to establish a criterion. The sheriff is to present his bill to the county board, which is authorized to re-

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quire him to furnish all the facts and upon such facts the board determines whether the bill is necessary and justifiable.

In answer to your question under date of November 7th, as to the expense of a rehearing of persons adjudged to be insane under section 587 as amended by the laws of 1909, for which the county is liable, I will say that said section provides that all such expense of such proceedings shall be allowed and paid by the county in which the proceedings are had, in the same manner as the expense of a criminal prosecution in justice's court is allowed and paid. You will have no trouble in applying the rules of justice's court to this case. As I understand it, the justice certifies to the county board the fees to which the persons that have rendered services are entitled. The district attorney passes upon the bill before the county board authorizes its payment. It seems to me you should have no difficulty with these bills.

Criminal Law—Tuberculosis cattle—A butcher buying cattle and a cattle buyer who buys and ships out of the state are not guilty of a misdemeanor if the said cattle are not tuberculin tested for two years previous.

MR. J. A. MARKHAM,

December 8, 1910.

District Attorney,

Whitehall, Wisconsin.

You desire my construction of section 1492d—1, chapter 542, laws of 1909. You submit the following questions:

1. Is a butcher who buys and sells steers that have not had within two years the tuberculin test applied guilty of a misdemeanor?

2. Is a cattle buyer who buys and ships out of the state cows and steers that have not been tuberculin tested within two years guilty of a misdemeanor?

Said section 1492d—1 provides as follows:

“From and after December 1, 1910, it shall be unlawful to sell or otherwise transfer any bull, cow or heifer

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of the bovine family over six months old for other than temporary feeding purposes or to be exported from the state or slaughtered unless the same has within two years prior to such sale or transfer been tuberculin tested by some competent person approved by the state live stock sanitary board and been found to be free from tuberculosis," etc.

Under this statute a person is prohibited from transferring a new bull, cow or heifer for breeding or dairy purposes unless the same has been tuberculin tested. If the purchase is made for temporary feeding purposes or for slaughter or for shipment out of the state it comes under the exception in this statute.

Both of your questions, therefore, must be answered in the negative.

Criminal Law—Fish—In alleging a crime in a complaint a day certain must be alleged.

HENRY GRAASS,

February 4, 1911.

District Attorney,

Sturgeon Bay, Wisconsin.

Yours of February 1st is received. You state that on September 4th three parties commenced fishing with fyke nets in the waters of Door county and lifted these nets daily from that date until September 13th; that you have proof that they went out at least twice a day to lift the nets, doing most of the work in the daytime; that when they came ashore people have seen them shovel bass from the boat into the packing boxes; that neighbors where they stopped have seen fish in the boxes at various times between said dates; that the Game Warden also seized a couple of boxes of bass from their fish houses between those dates.

You inquire whether you can allege this in the information as a continuing violation for the period between the 4th and the 13th of September, instead of one certain date.

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The statute that was violated in subsection *d* of section 4460a—48 (chapter 531, laws of 1909). I believe that you should allege in the information a certain date on which you believe you can prove the commission of the crime. This seems to be the general rule, which has never been changed in this state. In the case of *Mauzaumaunekah v. the United States*, 1 Pinney 124, it was held that a certain day must be stated on which the offense was committed and that it was not sufficient to charge that it was committed on or about a certain day. In the case of *Gallagher v. The State*, 26 Wis. 423, where complaint alleged that a crime was committed on the 12th of March and at various other days since that time, the court held that his could be upheld as a good complaint and that the latter clause, "at divers other days," should be treated as mere surplussage. The court said:

"There is no uncertainty as to the offense charged on the particular day named to which the offense must be directed and proof of any other offense committed than the one so properly charged will not be received. The indictment thus serves all the purposes intended by law informing the defendant of the particular offense with which he is charged, so that he may come prepared to meet it and no injustice can be done him."

Under these decisions, which have adopted the general rule for this state, I am of the opinion that the time must be stated with certainty and that you must allege a particular day on which the offense was committed and if, at the trial, the evidence shows that the crime was not committed on the day named, but was committed on another day, that a conviction could be had under those facts.

Criminal Law—Bakeries—Health—Bakers Inspection Law.
How construed?

HON. J. D. BECK,

March 2, 1911.

Commissioner of Labor and Industrial Statistics.

I am in receipt of your favor of February 24th, inclosing letter received from Charles J. Kremer, State Bakery Inspec-

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tor, in which he calls your attention to the conditions existing in a bakery at Fond du Lac, established prior to 1903, and which is more than five feet below the level of the street and sidewalk and less than eight feet high; that it occupies the front half of a cellar 55 feet long by 20 feet wide, getting light and air from windows opening on the sidewalk; that it is now proposed to extend this bakery an additional ten feet towards the rear of the cellar, away from windows, and using about 200 square feet, or 1400 cubic feet, of cellar space that has not been used for baking purposes before.

Mr. Kremer asks whether this would be a violation of section 1636—63 as defined by subsection 3 of section 1636—61.

Said subsection 3 defines what shall constitute a new bakery as follows: (chapter 44, laws of 1909)

“A new bakery, as the term is used in chapter 230 of the laws of 1903 and in subsequent acts relating to bakeries, is defined to be a bakery established in a room not theretofore used for baking purposes or in a room constructed for baking purposes after the passage and publication of chapter 230 of the laws of 1903,”

and section 1636—63 (chapter 486, laws of 1907) provides as follows:

“After the passage of this act [operative July 10th, 1907] no new bakery or confectionery establishment shall be established or operated in a room the floor of which is more than five feet below the level of the street, sidewalk or adjacent ground, nor in any room the ceiling of which is less than eight feet high from the floor and no bakeshop nor confectionery shall be re-opened in such a room where the same has not been used for a period of over six months.”

It appears too clear for discussion that the last quoted section forbids the establishment or operation of a bakery in a room the floor of which is more than five feet below the level of the street and which is less than eight feet high from the floor.

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Our Supreme Court in the case of Benz v. Kremer, 142 Wis. 1, held that this law was not unconstitutional. There can therefore be no doubt as to the definition to be placed upon the term and as to the power to enforce. It is my opinion that, if the owner of this shop proposes to build an addition in the cellar, of the same dimensions as the present portion, or of less dimensions than are prescribed by law, he may be restrained from so doing.

Criminal Law—Under the facts stated a person who permitted prisoners to escape should be prosecuted under Sec. 4484, there being doubts as to whether Sec. 4485 applies.

GEORGE B. CLEMENTSON,
District Attorney,

April 8, 1911.

Lancaster. Wisconsin.

Your favor of recent date was duly received. You submit the following for my opinion.

“On March 30th, 1911, a warrant for the arrest of A was placed in the hands of the sheriff of this county. The charge was forgery, under section 4454 R. S. The sheriff took with him, as driver of his conveyance, an ex-under-sheriff of the county. After the arrest was made by the sheriff he left the prisoner in charge of said ex-officer, whom we will call B. B told the prisoner that if he wanted to “hike” it could be arranged. Thereupon the prisoner handed B all the money in his possession, a twenty-dollar bill. B told prisoner that he would take him to the edge of the town, on a trumped-up errand, and there the prisoner might make his ‘get-away.’ This was done, the said B returning to the sheriff and telling him that the prisoner had suddenly made a break and run and had out-footed him (B).”

You say that you are anxious to prosecute B, and you desire to know whether he should be prosecuted under section 4485 of 4484.

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In answer I will say that from a careful reading of those two sections, I am of the opinion that, under the circumstances and in view of the fact that there are penal statutes, they would be strictly construed in favor of the defendant. There are grave doubts whether a prosecution would lie under section 4485. Under this section it is necessary that the defendant be an officer. It is admitted that the man B is not an officer *de jure*, but an argument might be made that he was an officer *de facto* and, under the ruling in the case of Pentecost vs. State, 107 Ala. 81, cited under section 4485, this statute applies to a *de facto* officer. But I have serious doubts whether, under your statement of facts, this party would be considered a *de facto* officer, and it is therefore my opinion that you would be safer in your prosecution if you made the charge under section 4484.

Criminal Law—Gambling—The use of cane racks, doll-racks and shooting galleries is not gambling when the skill of the manipulator determines the result.

HON. JAMES A. FREAR,
Secretary of State.

April 20, 1911.

I acknowledge receipt of yours of April 3d, together with a communication from the secretary of the Fond du Lac County Agriculture Society inclosed therein.

The secretary inquires whether cane racks, doll racks and shooting galleries at county fairs can be considered as gambling devices, which, under our statutes, such societies are not authorized to allow during the fair.

You state that you would like, in addition, an opinion as to whether paddle wheels and spindle machines, which you regard as questionable devices, can be considered as gambling devices.

No statement is made in the letter received from this society as to the way these various devices are manipulated at the fairs, but I understand that cane racks, doll racks and shooting

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galleries are operated as follows. An admission fee is charged for anyone desirous of trying his skill and, if he is able to ring a cane, he receives such cane and anything that may be attached thereto as a prize. Dolls are knocked down by means of balls thrown by the person paying the premium and, if he be skillful enough to hit some of them, he receives a prize. In the shooting gallery a prize is given to a person who is able to hit a certain mark.

In none of these cases does chance enter as a controlling element: it is rather the skill of the person that wins. They are not games of chance, but games of skill. A gambling device is described to be anything that is used as a means of playing for money or other thing of value, so that the results depend more largely upon chance than skill.

In re Lee Tong (U. S.), 18 Fed. 253, 257.

A game of skill is one in which nothing is left to chance, but where knowledge and attention or superior strength, ability and practice gain the victory. Games of skill are distinguished from games of chance in that the latter are games dependent upon chance or luck and in which adroitness has no office at all.

State v. Gupton, 30 N. C. 271, 274.

A game of baseball is a game of skill.

Mace v. State (Ala.), 22 S. W. 1108.

So, horse-racing is a test of endurance, and our court has held that where a premium or reward is offered by a third person, in good faith and not as a cover to betting, to the winner in such a race, the latter may recover the premium, even though he paid an entrance fee which went to make up in part of such premium.

See Porter v. Day, 71 Wis. 296. On page 300 the court said:

“It is only when it is shown that the offering a reward or premium to the competitors is a mere subterfuge for betting and gaming on a horse race or any uncertain event, that it comes under the law prohibiting betting and gam-

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ing. If two or more are owning trotting horses should contribute equally or otherwise a sum of money and put it into the hands of some other person for the purpose of offering it as a premium or reward to them only, and to the owner of the horse who should win the race, such a transaction would undoubtedly come within the rule which prohibits betting on a horse or other race; and it was so held in the case of *Gibbons v. Gouveneur*, 1 Denio 170."

It seems very clear that the above enumerated devices are not gaming contrivances or devices when used as above indicated. It is possible, however, to so use them that they become such, by means of wagers, bets, etc.

You do not describe the paddle wheels and spindle machines, nor do you state how the same are used. It is therefore impossible to give you an opinion other than to state that, if the result is obtained by means of chance, rather than skill, they would be construed to be gaming devices. On the other hand, if skill is the controlling element and chance does not enter in in any considerable degree, then they would not be gaming devices.

Criminal Law—Attorney violates no law in performing for a fee work in an estate which is being probated valued less than \$1,000.00.

JAMES KIRWIN,
District Attorney,
Chilton, Wisconsin.

May 25, 1911.

In answer to yours of the 23d inst. I will say that an attorney that has been engaged by parties representing an estate that is being probated in your county, which estate is valued at less than one thousand dollars, is entitled to a reasonable fee for such services. I know of no statute that is violated or that makes it an offence for an attorney to perform legal services in such a case.

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Criminal Law—Bastardy Case.—Court commissioner has authority to hold a preliminary examination in a bastardy case. 2. A person who has plead guilty and paid his fine and the same has gone into the school fund cannot recover the same on showing that he was in fact not guilty. The only relief is in the legislature who may refund this money if it sees proper.

MR. J. A. MARKHAM,

June 17, 1911.

District Attorney,

Whitehall, Wisconsin.

Yours of the 16th inst. was received. You inquire whether a court commissioner has jurisdiction to hold a preliminary examination and bind the defendant over for trial in the circuit court in a bastardy case.

In answer to this inquiry I refer you to an opinion by my predecessor in office rendered to Geo. B. Nelson, district attorney, Stevens Point, dated Feb. 20, 1908, which you will find on page 307 of the Biennial Report & Opinions of the Attorney General for the year 1908, in which the conclusion is arrived at that a court commissioner may hold preliminary examinations in criminal cases. I see no reason why the same would not apply to bastardy cases.

You also state that a stranger in your county was practicing medicine and surgery without having his license to practice duly recorded with the county clerk of Trempealeau County as provided by law; that a warrant was issued and the party arrested; that he plead guilty, was fined fifty dollars and paid the same; that thereafter the county clerk further investigated the records and found that the defendant was duly recorded years ago; that the medical company with which the defendant is affiliated demanded of the justice the return of the fine but as the justice had turned over the same to the county treasurer he refused. You inquire whether the county treasurer is obliged to refund and if so what steps should be taken.

In answer to your inquiry I will say that the money under our constitution and the statutes of this state is a part of the school fund and I am aware of no law which will authorize the

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county treasurer to refund said money; neither could the county board authorize the refunding of the same as the county board has no jurisdiction over the school fund. The only way that I can suggest by which this money can be refunded to the said party is that he make an application to the legislature and undoubtedly the legislature will pass a bill authorizing the refunding of this money. If the legislature refuses to allow his claim, then an action may be brought.

Criminal Law—1. A county judge or court commissioner may hold a preliminary examination in a prosecution under Sec. 4560a—13.

2. A conviction and sentence procured by fraud is no bar to a new prosecution.

HON. JOHN A. SHOLTS,

June 27, 1911.

State Fish and Game Warden.

Yours of June 26th is received. You inquire whether, in a prosecution for a violation of section 4560a—13 of the statutes, it is proper to have a warrant issued by a county judge or a court commissioner and to hold a preliminary hearing before such judge or court commissioner and bind the accused over to the circuit court.

In answer I will say that circuit court commissioners are constitutional officers and are vested with such judicial powers as the legislature may prescribe. See section 23 of article VII of the state constitution.

Section 4745 of the statutes of 1898 authorizes court commissioners, together with other officers, to issue warrants for the apprehension of persons charged with offenses, and the same proceedings would be had before them as would be had before any other officer authorized to issue warrants except that, as commissioners are not authorized to try offenses, they will return the papers to the clerk of the circuit court in the same manner as would be done upon examination before

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a justice of the peace for an offense which he is not authorized to try. In the case of *Faust v. State*, 45 Wis. 273, our Supreme Court held that court commissioners may issue warrants and hold examinations of offenders charged with violation of the law relating to the sale of intoxicating liquors. This decision has been sustained by subsequent decisions in this state. (See particularly the case of *State v. Grunke*, 88 Wis. 159, 162.) The practice of making complaints before a circuit court commission and holding examinations before him has been followed in a number of cases at different points in the state and for various offenses. It is particularly effective in cases of violations of laws relating to the sale of intoxicating liquors and to fish and game. In order to secure trial in the circuit court and avoid disagreeable squabbles in justice's court, where the court has no authority to instruct the jury as to the law. (See also the cases of

Noyes v. State, 46 Wis. 250, 252,

Longstoff v. State, 120 Wis. 346, 348.

Two Rivers Mfg. Co. v. Beyer, 74 Wis. 210, 223,

State v. Walker, 71 Wis. 672, 674,

County judges have powers of court commissioners under Sec. 2435. Your question is, therefore, answered in the affirmative.

You also inquire whether, in a criminal prosecution, where a complaint has been knowingly made against a party under an assumed name and the party appears before a magistrate by attorney and enters a plea of *nolo contendere*, pays a fine and costs, such proceeding can be pleaded as a bar to another prosecution of the party upon the same charge.

You have stated to me that the former prosecution of this case was secured by collusion of the defendant with the officer; that it was not had in the proper county; that the justice was selected by the defendant for the purpose of disposing of the case, and that the maximum fee was not imposed; that the man in question, wishing not to be exposed, gave an assumed name; that he was never arrested nor warrant issued,

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and that originally no record was made except the filing of the complaint.

In answer to your second question I will say that the facts as submitted are sufficient to show that the former prosecution was procured by collusion with the officer and must therefore be void and cannot be pleaded as a bar to a bona fide prosecution of the same offense. I think the case comes clearly within the holding in the case of *McFarland v. State*, 68 Wis. 400, where the court held that a prosecution that was procured by the defendant to be brought by a person acting in collusion with him, "with the expectation of deriving some benefit from it by getting off better than by another prosecution, or thinking to avoid a prosecution which he thinks may be more serious to him, or with a design to avoid another prosecution the result of which he thinks might be more serious to him," is procured by fraud and collusion and is no bar to a new prosecution.

This case is often cited by other courts and the holding recognized as good law.

Criminal Law—Criminal Libel if committed by publishing an article in a newspaper should be prosecuted in the county where the paper is printed.

MR. ALVIN M. ANDREWS,

District Attorney,

Shawano, Wisconsin.

June 29, 1911.

You request my opinion and judgment upon the following: some three or four years ago one August Lutz was a minister in charge of a church at Ashland when charges were preferred against him for certain conduct unbecoming a minister. A church trial was held and he was found guilty and suspended from the ministry until the annual conference of the church. The matter was taken up at the annual conference and the finding was affirmed and he was put out of the

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church. During the time that this matter was pending there was a great deal of ill feeling on both sides and it appears that Mr. Lutz got into an altercation with one Bloede who was the minister sent to Ashland by the church to take Mr. Lutz's place. During this altercation some blows were struck. Mr. Lutz was first arrested for assault with intent to do great bodily harm and was discharged by the examining magistrate for want of sufficient evidence of that intent. Immediately thereafter he was arrested for assault and battery upon Mr. Bloede and was convicted, fined and paid his fines and costs. The Ashland papers took the matter up and the editors had several interviews with Mr. Bloede. Likewise with Mr. Lutz. Several articles coming from Mr. Bloede in an interview were published about Mr. Lutz which you say seem to you were libelous. You also state that these articles were published in 1909; that they gave facts concerning the situation for over a period of a couple of years; that Mr. Lutz has since removed to your county and has called on you demanding a warrant for Mr. Bloede who is now in Ashland, charging him with libel; that one or two copies of this Ashland paper got into your county at the time they were printed about two years ago; that the seat of the entire trouble was in Ashland county. You say you have hesitated to bring the action in your county as it seems hardly proper that it is the right place; that the Ashland paper in question has a wide circulation in Ashland county and that it hardly seems right to impose the costs of a criminal prosecution of this character upon the tax payers of your county when all of the trouble, or the greater part of it, occurred in Ashland county.

In answer to your inquiry I will say that it is my opinion that you are justified in not issuing a warrant for the arrest of Mr. Bloede. In my opinion there is a doubt whether your county has jurisdiction of the matter at all. In the case of *U. S. v. Smith et al.*, 173 Fed. Reporter, page 227, the defendants were owners and publishers of a daily paper at Indianapolis, Indiana, which was also their place of residence. About fifty copies of such paper were deposited in the post-

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office in Indianapolis to be sent by mail to Washington, D. C., to subscribers and others ordering the same. Defendants maintained no office or agency in Washington or the District of Columbia for the circulation of the paper. The court held that an alleged criminal libel printed in such paper was published in Indiana only and not in the District of Columbia and that under the Sixth Constitutional Amendment, which gives the accused the right to a trial by a jury of the state or district wherein the crime shall have been committed a court in the District of Columbia was without jurisdiction to try defendants for such alleged libel. Under the authority of this case the offense was committed in Ashland where the paper was published and not in your county, but although it might be held that the court in your county would have jurisdiction, still I believe, in view of the fact that the defendant lives at Ashland and only a few papers were sent to your county and the paper has a great circulation in Ashland county, it would be a hardship on your county and taxpayers to be obliged to pay for a criminal prosecution in your county which ought to be brought in Ashland county.

On the whole I believe you are justified in refusing to start a prosecution in your county.

Criminal Law—Minors—1. Girl over 16 years under guardianship cannot be compelled to work where she does not desire to do so.

2. The place where the shot was fired is the place where the murder was committed although the party removed and died in another county.

JAMES KIRWAN,
District Attorney,

Chilton, Wisconsin.

June 29, 1911.

In answer to the questions submitted in yours of the 12th I will say that, in view of the fact that the girl in question

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is over sixteen years of age and under our statute has the right to nominate her own guardian, it probably would be to no purpose to start proceedings to compel her to work at a place where she does not wish to work and where she does not want to make her home. The fact that she has refused to stay with the family where her guardian placed her and left the place does not constitute a violation of any criminal law of this state and I think that you are right in your conclusion that she has committed no offense.

In answer to your inquiries under date of June 27th and 28th, I will say that in view of the fact that the man who was shot died, it will be unnecessary for me to answer the questions submitted, with the exception of that inquiring whether the complaint is sufficient.

I have examined said complaint and, although the same is in crude form, still, I believe that it is sufficient in law and will serve the purpose for which it was intended. The shot having been fired in the city of Chilton, the crime was therefore committed in that city, instead of in the place where the man died.

(See *State v. Gessert*, 21 Minn. 369;
State v. Bowen, 16 Kans. 475)

Criminal Law—1. Town Boards may pass ordinances fixing time when saloons shall open and close, and provide a penalty for its violation.

2. A school district clerk who sells provisions to the districts through the agency of his hired man violates Sec. 4549.

3. Village clerk, police justice of village and clerk of the high school boards of villages are officers which are not incompatible.

4. Plea of insanity cannot be tried at a preliminary examination in a criminal case.

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JAMES KIRWAN,

July 11, 1911.

District Attorney,

Chilton, Wisconsin.

You inquire whether the town board of supervisors may legally adopt a resolution or by-law requiring saloons in that town to close at 11:30 p. m. and keep closed until 5:00 a. m. following and make the violation thereof a criminal offense, punishable by a fine of ten dollars.

In answer I will say that I refer you to section 819 of the statutes of 1898, which provides as follows:

“and for the purpose of restraining drunkenness, disorderly conduct and the careless use of fire-arms, such board may adopt such by-laws as they may deem expedient and fix a penalty, not exceeding ten dollars, for each violation thereof.”

It is my opinion that this gives the town board authority to pass the by-law referred to by you.

You also inquire whether a school district clerk, who sells to the school district doors, window sash and other materials, using his hired man's name in the transaction, but he himself receiving and cashing such school orders, though made out to the hired man, may be prosecuted under section 4549 of the statutes.

In answer to this question I will say that section 4549 provides that

“Any officer, agent or clerk of the state or of any county, town, school district, school board, city or village therein . . . who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or things in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, . . . shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding fifty dollars.

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Under the facts stated the school district clerk in question has become interested in such a contract, although he has made it through the agency of his hired man, and has therefore violated said section and is liable to the penalty prescribed.

You also inquire whether the offices of village clerk, village police justice and clerk of the high school board of said village are incompatible and may be held by one and the same person.

In reply I will say that I find in the statutes no duties prescribed for village clerk, village police justice and clerk of the high school board of a village that would in my opinion render the offices incompatible. The fact that a village clerk has authority to fill vacancies on the high school board has never been declared by any court, so far as I am able to ascertain, as rendering the two offices incompatible. Courts have held that it would be improper for a person to appoint himself to office and appointment made by a village clerk, of himself to fill a vacancy on the high school board would be invalid, but, if the village clerk is elected as a member of the high school board, I see no reason why he should not serve.

You also inquire whether, on a preliminary hearing, a person charged with murder in the first degree can, by himself or his lawyer, set up and try out a plea of insanity as a defense before such justice.

In answer I will say that it is my opinion that he cannot. Sections 4679 to 4709 provide that the plea of insanity may be tried at the regular trial. The magistrate is simply to try the question as to whether the crime has been committed and whether there is probable cause for believing that the defendant is guilty thereof. The plea of insanity should not be tried out at the preliminary examination.

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*Criminal Law—Gambling—Money in Slot Machines—*Money in slot machines in absence of showing to the contrary belongs to the owners of the slot machines.

JAMES C. MORGAN,

July 28, 1911.

District Attorney, Marinette County,
Wausaukee, Wisconsin.

Receipt of your of July 14th is acknowledged. You state that you have seized and caused to be destroyed a number of slot machines found operating at out of the way places in your county; that, before destroying the machines, the money was taken from them and counted and is now in the hands of the sheriff; that you are unable to decide what is the proper disposition to make of this money and desire my opinion on this question.

In answer I will say that the statute of this state has failed to make any provision as to the disposition to be made of money in such cases. In the absence of any statutory provision, I think that it must be presumed that this money belongs to the parties from whom it was taken; that is, the owners of these slot machines. It was found in their possession and, in the absence of a showing to the contrary, I think that the sheriff is justified in turning it over to these parties.

*Criminal Law—Abandonment—*To constitute abandonment of wife, the person abandoned must be in destitute circumstances.

One who earns a fair salary, and supports herself is not destitute.

MR. STANLEY G. DUNWIDDIE,

August 9, 1911.

District Attorney,
Janesville, Wisconsin.

I am in receipt of yours of the 7th inst. in which you ask my opinion on chapter 576, laws of 1911, regarding desertion

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of wife and children. That part of chapter 576 material to the question you ask reads as follows:

“Any person who shall, without just cause, desert or wilfully neglect or refuse to provide for the support and maintenance of his wife in destitute or necessitous circumstances; or any person who shall, without lawful excuse, desert or wilfully neglect or refuse to provide for the support and maintenance of his child or children under the age of sixteen years in destitute or necessitous circumstances shall be guilty of a crime, etc.”

You ask, does this law mean that the wife must be in actual need of the necessaries of life in order to complete the offense? In other words is a woman, who can make a fair salary and can and does support herself, barred from making a complaint against her husband for neglect to support?

This being a criminal statute must be construed strictly. Similar statutes in other states have been construed in a number of cases. Under a statute providing—

“that any husband or father who deserts or wilfully refuses or neglects to provide for and maintain his wife or other family, shall be doomed and adjudged a disorderly person, and whenever any overseer of the poor of the township or city within which any husband or father resides, or the overseer of the poor of the place of legal settlement of such husband or father, believes that such person does desert or wilfully refuse or neglect to provide for or maintain his said family, and that by reason thereof such family may become chargeable to such township or city it shall be his duty to make complaint, etc.”

It has been held that to sustain a conviction it must appear that the wife or family by reason of such neglect are likely to become a public charge.

Cohen vs. Watson, 59, N. J. Law, 499, 33 Atl. 946.

Eckerson vs. Mitchell, 74 N. J. Law, 347, 68 Atl. 81.

People vs. Walsh, 11 Hun. 292.

People vs. Dershom, 79 N. Y. Sup. 612, 78 App. Div.

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Under a similar statute it has been held that defendant may show by cross-examination of his wife, who was complainant, or other testimony, her financial circumstances.

People vs. Karlsive, 37 N. Y. Sup. 481, 1 App. Div. 571.

It has been held under such a statute that evidence that the children were out of the state with their grandparents, and that the wife was earning sixteen dollars a month as a domestic, in the absence of evidence that she was sick, or that there was any reason why she might not continue to find such employment, is insufficient to establish that they were likely to become a charge on the public.

People vs. Crouse, 38 N. Y. Sup. 812, 86 App. Div. 307.

In the case of Carney vs. State, 84, Ala. 7, 4 Southern 285, the defendant was prosecuted under a statute making it a criminal offense to abandon one's family, and leaving them in danger of becoming a burden to the public. The court say:

"The evidence tended, moreover, to show that the wife and child owned no property, and were unable to support themselves, either for want of ability or opportunity. It was for the jury to say whether satisfied them beyond a reasonable doubt that the defendant's family, under all the circumstances of the case, would probably become a burden to the public by reason of any contingency likely to happen within a reasonable time, and in the ordinary course of events. Such contingency need not be immediate, nor ought it to be too remote or speculative."

In State vs. Rice, 106 Ind. 139, 5 N. E. 906, prosecution was brought under a statute providing, "Whoever, without cause deserts his wife, child or children, and leaves such wife or her child or children, a charge upon any of the counties of his state or without provision for comfortable support, shall be fined, etc." and the court says:

"The penalty of the statute is denounced against the husband or father who, without cause, deserts and leaves his wife, child or children without provision for comfortable support. Where, however, the wife, child, or chil-

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dren are, at the time of such desertion, left with a comfortable support, whether such provision was made by the husband or father, or is possessed in the right of the wife, child or children, the desertion is not criminal within the statute.”

In the case of *State vs. Dvoracek*, 118 N. W. 399, Iowa Case, the defendant was proceeded against under a statute providing:

“Every person who shall without good cause wilfully neglect or refuse to maintain or provide for his wife, she being in a destitute condition, etc.” The objection was made that the words “in destitute condition” were not officially definite. The court say: “The situation of a person in a destitute condition is well understood, as are also the expressions with reference to maintaining or providing for wife and children. Said terms employed are as definite as in the nature of the offense were possible. As applied to any particular state of facts, the test is not difficult of apprehension, even to those who would forsake their domestic obligations.”

In my opinion no prosecution under this statute can be had where the wife can make a fair salary and can and does support herself.

Criminal Law—In order to convict under section 4431 fraud must be shown as necessary element of the offense.

H. A. SAWYER,

August 15. 1911.

*District Attorney, Washington County,
Hartford, Wisconsin.*

I am in receipt of yours of August 10th. You submit facts which may be stated as follows:

On April 11th, 1911, Mary Van Eps and her husband, John, deeded by warranty deed to Philip Lehner a certain piece of land, in which one Krenn also claimed title, or interest. Mr.

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and Mrs. Van Eps were in possession of the property under warranty deed from John H. Mack and Wife to Mary Van Eps, dated March 26th, 1910. John H. Mack's title at the time of his deed was undisputed. Mr. Lehner took possession under his deed from the Van Epses and is now in undisputed possession.

It is claimed by Mr. Krenn that, at the time of the transfer from Mack to Mrs. Van Eps, the consideration moving to the grantor or some part of it was furnished by one Bosin and that such transfer from Mack to Mary Van Eps, though a deed absolute on its face, was actually a mortgage, and that Krenn, as the assignee of Bosin's interest, is the actual owner of the property.

You also state that the contention of Krenn, through Mr. Smith, his lawyer, is disputed by Mr. and Mrs. Van Eps and it appears that an equity action in behalf of Mr. Krenn has been strated to have the said deed declared a mortgage; that his complaint in said action has twice been held bad on demurrer; that there can be no question that, as matter of record, the legal title to the property stood in Mary Van Eps at the time of transfer to Lehner. You say that Mr. Krenn has appeared before a justice of the peace with his attorney and has filed a complaint against Mary Van Eps and John Van Eps for criminal fraud, in violation of section 4431.

Said section provides as follows:

“Any person who shall falsely and fraudulently represent that he is the owner of any parcel or tract of land to which he has no title and shall execute a deed of the same with intent to defraud any person whatever shall be punished by imprisonment in the state prison not more than two years nor less than one year or by imprisonment in the county jail not more than one year nor less than three months.”

It has been decided that the intent to defraud is the gist of the offence.

State v. Wilson. 66 Mo. App. 540.

Under the statement submitted by you I think that you are justified in holding that the facts are not sufficient to warrant

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a criminal prosecution. There seems to be absolutely no proof that there was any intention to defraud; but, on the contrary, the facts seem to show, everything pointing that way, that the transaction was made in good faith and, without more proof that the facts stated to show fraud, I am of the opinion that you are justified in dismissing the action.

Criminal Law—Not an offense, under Wisconsin statutes, to offer to assist another person in carrying on civil litigation.

Same—Not an offense to dun another over the telephone.

Query—If it might not constitute an offense under section 4398, if the language used was abusive.

JAMES KIRWAN,

August 17, 1911.

District Attorney,

Chilton, Wisconsin.

In your letter of the 15th you ask the following.

“A resident of this county, Jones, thinks he has a civil right of action against resident, B, but A will not sue B; but C, who does not like B, coaxes A, or Jones, to sue B, and C agrees and promises Jones, or A, that he, C, will pay Jones’s lawyer and all costs of such suit, thus being what was at common law known as a common disturber, or fomentor of litigation. Is this man C guilty of any criminal offence under the statutes of Wisconsin or the common law in Wisconsin?”

In reply would say that I am unable to find any statute under which this man could be prosecuted. Under the old common law the offence of champerty and maintenance are punishable as crimes. The terms are defined as follows:

“Maintenance is an officious intermeddling in a suit that in no way belongs to one by maintaining or assisting either party with money or otherwise.”

Andrews v. Thayer, 30 Wis. 225. 5 Am. and Eng. Ency. of Law 2nd. ed., 815.

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Champerty is the unlawful maintenance of a suit in consideration of a bargain to have a part of the thing in dispute or some part out of it.

Allard v. Lamirande, 29 Wis. 502. Thurston v. Percival, 18 Mass. (1 Pick.) 415. Weekly v. Hall, 13 Ohio 167. 42 Am. Dec. 194.

The common law is regard to champerty, with such qualifications as the modern authorities have established, prevails in this state

Barker v. Barker, 14 Wis. 131.

And the same is doubtless true as to the kindred offence of maintenance.

Davies v. Stowell, 78 Wis. 334. Allard v. Lamirande, 29 Wis. 502.

The law of maintenance, in the modern construction, is confined to cases where a man, improperly and for the purpose of stirring up litigation and strife, encourages others either to bring actions or to make defences which they have no right to make.

Davies v. Stowell, 78 Wis. 334.

In order to make an offence champertous, there must be an agreement to prosecute or defend a suit.

5 Am. and Eng. Ency. of Law 817.

The difference between champerty and maintenance is that, in the latter the person assisting a suitor is to receive no part of the benefits resulting from the action.

5 Am. and Eng. Ency. of Law 818.

The gist of the offence is the same in each. do.

In many of its phases the doctrine that champerty and maintenance are punishable as crimes has been discarded, both in America and England, as inapplicable to the present condition of society, and it is asserted on high English authority as late as the year 1883 that no one has been punished criminally for

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the offence of maintenance or champerty within the memory of living man.

5 Am. and Eng. Ency. of Law 819.

Bishop states that champerty and maintenance are scarcely of practical note in criminal law, because indictments for them are seldom found.

2 Bishop on Criminal Law, 7th ed., sec. 121.

and he states further:

“Simply to give or lend aid to a man who by legal means is seeking to accomplish a lawful end can be no breach of social duty. It should be deemed no breach of legal, so long as we who live on this earth acknowledge ourselves to be bound together by the ties of brotherhood, or recognize the duty to love each his neighbor as himself. If the rich man is not shut out from the tribunals on the ground of the influences which riches bring, the poor man should not be for having found a friend. But, if one assists another, whether by advice or money, to deceive the court, or to obstruct in any other way the justice of the country, the two should be punished as criminals together . . . Beyond this, the courts ought not, whatever they may do in fact, to carry the law of maintenance..”

do., secs. 129 and 130.

Wharton, after defining maintenance, says:

“That this is not now considered indictable in England is evident from the fact that societies for the aid of the alleged Sir Roger Tichborne, in his claim on the Tichborne estates, and for the prosecution of a series of ecclesiastical offenders, have been conducted with conspicuous and unchecked zeal in England, while in the United States we have seen organized, without judicial censure, numerous vigilance and other public committees to prosecute certain offenders.”

Wharton's Criminal Law, 9th ed., vol. 2. sec. 1854.

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Another authority, after defining the offence of champerty, maintenance and barretry, says:

“There is no certainty as to the extent to which these offences as common-law crimes would be recognized in this country. Very many of the courts have refused to recognize the crimes of champerty and maintenance or have materially restricted the application of the common-law doctrine.”

Clark's Criminal Law, p. 324.

While the Supreme Court of this state has stated that the common law as to champerty and maintenance, subject to such modification as modern conditions have made, is still in force in this state, I do not find any record of any person having been prosecuted criminally for these offences. Some civil actions have been dismissed, upon the ground that they were being prosecuted under a champertous agreement. There are one or two sections of the statute defining certain offences similar to champerty and maintenance, but they are not applicable to circumstances such as you refer to.

In my opinion it is not advisable to attempt a prosecution of the man in question.

You also ask this question:

“Is a person who duns another person for a debt he owes a third person, by calling debtor up on a public telephone, on what is called a farmers' line, on which line all bells thereon ring and many hear such conversation, guilty of any offense under any Wisconsin law—”

In reply I would say that there is no special statute punishing a person for dunning another over a public telephone, no matter how many may hear the conversation. Possibly the man might be punished under section 4398 of the statutes, referring to the use of abusive language. In a case that arose in the municipal court of Dane County a year or two ago, Judge Donovan held that, if the person to whom a conversation over the telephone was addressed recognized the persons talking so as to be able to testify positively to their identity, the language used

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would be held to be in the presence of the person thus addressed, within the meaning of section 4398.

In volume 6 of Words and Phrases I find the following definitions of the phrase "in the presence of:"

"The phrase 'in his presence' in the statute providing that a peace officer may make an arrest without a warrant when a public offence is committed in his presence means in the sight of, or that the act is done in such a manner that the officer actually can detect it by sight or hearing as the act of the accused. It does not apply to a case where he cannot detect the act; but has merely a suspicion. *Hughes v. Commonwealth (Ky.)*, 41 S. W. 294, 296.

Code section 4306, making it criminal to use obscene and vulgar language in the presence of a female etc., should be construed to mean in the hearing of a female, and not limited to the literal meaning as in her actual presence.

Brady v. State, 48 Ga. 311, 312.

Obscene, insulting or vulgar language uttered in a public highway near enough to the premises of the prosecutor to be distinctly heard, and actually heard, by his family or any member thereof, must be regarded as uttered in their presence, within the meaning of the statute punishing the utterance of such language in the presence of females.

Henderson v. The State, 63 Ala. 193.

See also, where defendant used such language while riding on a public road, etc., and it was heard by the ladies traveling a short distance behind.

Laney v. State, 105 Ala; 17 Southern 107.

Of course, a person could dun another without using language such as would be a violation of this section of the statute. Whether or not the statute referred to is violated would depend entirely upon the particular language used.

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Criminal Law—Intent to kill animal to be sold or used for food is a necessary element of the offense of killing a diseased animal under sec. 4607g of the statutes.

Public Officers—Health—Boards of health may confiscate meat that is unfit for food within the prohibitions of the pure food laws.

MR. JAMES KIRWAN,

August 21, 1911.

District Attorney,

Chilton, Wisconsin.

Yours of the 18th at hand in which you say:

“A doctor in one of our villages telephoned me this afternoon that a certain butcher in that village had bought and butchered a cow which had what is commonly called “Lumpy-jaw,” a bunch or swelling on her jaw; and which is commonly believed to make such animal so afflicted unfit for human food. Is there any law in Wisconsin punishing a butcher who bought and slaughtered such an animal afflicted with “Lumpy-Jaw.”

Section 4607g of the statutes provides:

“Any person who shall sell or expose for sale, or give away for use as food, * * * any unwholesome, stale, emaciated blown, tainted, putrid or measly meat, or the flesh of any diseased animal or of any animal not slaughtered for the purpose of food, knowing or having reason to believe that such meat is as above described, or that such flesh is the flesh of a diseased animal, or of an animal not slaughtered for such purpose, and any person or corporation owning or operating any slaughter-house or packing establishment in this state who shall receive for the purpose of killing, or kill, any diseased animal, or render the carcass of any animal that shall die by disease or in consequence of exposure, or that shall not have been slaughtered for food, knowing or having good reason to believe that such animal was diseased, or had died from disease or in consequence of exposure, or had not been

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slaughtered for food, such person shall be punished by imprisonment, etc.”

You will notice that under this section any person owning or operating any slaughter house who shall receive for the purpose of killing, or kill, any diseased animal is liable. I presume that in the practical interpretation of the statute in order to secure a conviction under this section it would be necessary to prove to the satisfaction of the jury that the intent was to kill such animal for food.

I have talked with the Deputy State Dairy and Food Commissioner and he is very confident that cattle affected with lumpy-jaw would come within the provision of this section. I have also talked over the telephone with Dr. Schmidt of the State Hygienic Laboratory and he states that cattle afflicted with lumpy jaw that are sent to the large stock yards are isolated and killed by themselves under the direction and inspection of the government meat inspectors; that this is merely a local disease affecting the jaw of the animal and that it does not affect the other parts; that the parts affected are cut out under the direction of these government officials and the parts not affected are sold for food. He seems to feel that this is not such a disease as would affect the wholesomeness of most of the meat. This being true it would seem that you would have difficulty in getting the necessary evidence to secure a conviction under this section.

I think this will answer the first four of your questions.

Your fifth question is:

“Has the health officer the right to confiscate such carcass of such diseased animal forcibly without any legal proceedings, or must butcher be first convicted of some offense?”

In the case of *Lowe vs. Conroy* 120 Wis. 151 it was held that the Legislature may grant to boards of health authority to employ all necessary means to protect the public health, and may even authorize such bodies immediately and summarily to destroy private property which is in fact a nuisance or source of

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danger to public health, without a preliminary formal legal proceeding and a judicial trial under section 1414 of the statutes.

It was held in that case that upon an action for damage by the owner of cattle which were killed by the Board of Health under a claim that they were afflicted with anthrax the health officer is liable unless he can show that in fact the cattle destroyed were suffering from that disease. If you will read over the decision of the Supreme Court in this case you will get a very good idea of authority of Boards of Health in cases of that kind.

Criminal Law—Inquest—Death in one county, burial in another, where to be held.

Abortion performed in one county, death resulting in another—place of trial.

Abortion performed to save life of mother is not punishable as a crime.

Dead Bodies—Disinterment of for purpose of holding inquest—proceedings.

Evidence—Physicians not excused from testifying on ground of privilege in abortion case.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

August 28, 1911.

I have before me yours of August 23d, in which you ask for an opinion on the following facts: You state that there is a suspicion that an abortion has been committed. Your first question is:

“The operation being in Calumet county, with death in Outagamie county, where should the coroner’s inquest be held.”

Section 4865 of the statutes, as found in the supplement for 1905, reads, as follows:

“Whenever the district attorney shall have notice of the death of any person within his county and from the cir-

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cumstances surrounding the same there is good reason to believe that murder or manslaughter has been committed, he shall forthwith order" an inquest, etc.

From this it would appear that the inquest should be held in Outagamie county. It is true that there have been some decisions in other states holding that the inquest may be held in the county of burial, and I understand from your letter that in this case the burial was in Calumet county. All such decisions, however, have been under statutes worded entirely different from ours and would not be applicable to a case arising in this state.

Your next question is:

"If a crime was committed, in which county is it triable, Calumet or Outagamie."

Section 4619 of the statutes provides:

"If any mortal wound shall be given or other violence or injury inflicted, or any poison shall be administered in one county by means whereof death shall ensue in another county, the offense may be prosecuted in either county."

This question has been before this department before, in a similar case, and it was there held that the trial should be held in the county in which the operation was performed.

See Report of Attorney General for 1910, p. 233.

Your next question is:

"Is it ever in law allowable or justified in childbirth in extremely difficult cases, to perform abortion on the woman, to save her life?"

And you also ask:

"Is it in law in such a case allowable to sacrifice the life of the child to save that of the mother?"

Section 4352 reads:

"Any person who shall administer to any woman pregnant with a child, any medicine, drug or substance whatever, or shall use or employ any instrument or other means with intent thereby to destroy such child, unless the same

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shall have been necessary to preserve the life of such mother, or shall have been advised by two physicians to be necessary for such purpose, shall, in case the death of such child or of such mother be thereby produced, be deemed guilty of manslaughter in the second degree.”

This would answer both of your questions in the affirmative. You next ask:

“Do not women die in childbirth cases often, without any criminal operation on them, from peritonitis?”

It is a matter of common knowledge that they do. This however is a question of fact, and not of law. This department cannot undertake to secure evidence for you in cases of this kind. You should be able to call upon doctors in your own neighborhood and obtain the information you desire.

You next ask:

“The woman being buried, please sketch the proceedings to disinter her by law and hold post mortem on her.”

There is no statute providing the steps to be pursued in a case of this kind. In the case of *Palmer v. Broder*, 78 Wis. 483, a body was disinterred for the purpose of investigation to determine whether a crime had been committed. If you will read that case, I believe that the steps taken in that case would be sufficient in any other. In substance, the coroner of the proper county can institute proceedings for an inquest and, as a part of such proceedings, may authorize the disinterment of the body and holding of a post mortem examination.

Your next question is:

“If doctors tell you or me, on whom we can safely rely, that women in childbirth do die from such causes, without any criminal operation, would you advise doing anything in this case?”

That would not be sufficient to drop the matter if there are suspicious circumstances connected with. I am not well enough informed as to the facts in this particular case to advise whether to institute criminal proceedings or not: that will have to depend upon the particular facts.

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In your second letter you ask:

“Could the doctor so called in or the doctors at the hospital who saw her there and examined and treated her, legally testify in court as to what they discovered ailed her, under section 4075 R. S. 1898, on a criminal trial?”

Section 4078, as found in the supplement of 1905, provides:

“No person shall be excused or privileged from testifying fully under oath in any prosecution brought under the provisions of sections 4352 or 4583 of the statutes of 1898 or for any of the causes mentioned in either of said sections when so ordered to testify by a court of record or any judge thereof;

“But no person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter or thing concerning which such person may so testify or produce evidence, except for perjury committed in giving such testimony.”

From this it would appear that any doctor called in or any doctor who treated her may be called upon to give testimony, but that the doctor so called upon could not then be prosecuted criminally.

Criminal Law—Not necessary that abortion be actually committed, if attempt is made to commit, and death results, to constitute an offense under sec. 4352 Stats.

Justice of the Peace—May admit to bail a person charged with an offense under sec. 4352 Stats.

District Attorney—Duty of as to bringing prosecution.

Public Officers.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

August 29, 1911.

I have before me your two letters of the 28th, in which you ask further questions in relation to the matter upon which I

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gave you an opinion yesterday. You now make the following statement:

“I learn that but one doctor operated on her, I am told in Calumet county, and then called in another doctor when case got desperate, and they took her at once to Appleton, Wisconsin, to the hospital, where they opened her abdomen by a slit in it and found the organs so gangrened and blood-poisoning having set in, did no more, but closed incision. I am told the woman was about four months along in pregnancy and the managing sister at hospital writes me that it was extra-uterine, or outside womb, pregnancy. The fetus, is seems, was never removed from the woman.”

You now ask the following questions:

“1. The fetus not having been removed, but the woman having died from the effects of what was done to her in Calumet county is it abortion under section 4352 Wis. stats. 1898?”

Under section 4352 it is not necessary that abortion be actually committed; but, if any medicine, drug or substance whatever be administered or any instrument employed, with intent to destroy the child, unless the same shall have been necessary to preserve the life of the mother, or shall have been advised by two physicians to be necessary for that purpose, and death result, it is made an offence under that section.

“2. If not, what crime is the person who operated on her with instruments through her vagina guilty of, if she died from such operation?”

Under the answer to your first question it will not be necessary to give any answer to this.

Your third, fourth and fifth questions were answered in my letter to you of yesterday.

Your seventh question is:

“If an arrest is made and defendant is charged with abortion, or manslaughter, could the justice of the peace before whom held and bound over to circuit court for trial legally admit such defendant to bail?”

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Section 4739 of the statutes provides:

“Justices of the peace shall have power and jurisdiction throughout their respective counties as follows:

“

“4. To cause to come before them persons who are charged with committing any criminal offence and commit them to jail or bail them as the case may require.”

Section 4783 of the statutes provides for an adjournment of an examination or trial pending before a justice of the peace and provides further:

“and in such case, if the part is charged with a capital offence, he shall be committed in the meantime; otherwise he may be recognized in a sum and with sureties to the satisfaction of the magistrate for his appearance for such further examination.”

Section 4793, to which you refer, provides.

“No officer other than a justice of the supreme court or presiding judge of the circuit court shall be authorized to admit to bail a person charged with any offense punishable by imprisonment for life.”

I presume that the only offense with which the doctor in question could be charged in this case would be a violation of section 4352, which is manslaughter in the second degree and which is punishable by imprisonment in the state prison not more than seven years nor less than four years. It would therefore be in the jurisdiction of a justice of the peace to admit to bail.

Your sixth question and also the question asked after your seventh both relate to questions of fact. You are on the ground and know a great deal better than I possibly could just what the evidence will probably show. This department cannot undertake to give advice upon questions of fact. It is your duty as district attorney to prosecute wherever it appears probable that a crime has been committed and that the person charged is guilty of that crime. It is not expected that a district attorney will secure conviction in every prosecution brought. Of course, he should not bring prosecutions where he is thoroughly con-

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vinced that no conviction can be had. You should bear in mind, however, in considering this matter, that the relatives of the deceased are not the only ones who are interested in a matter of this kind. If an offence has been committed, it is an offence against the public, rather than one against the brothers and other relatives. It sometimes happens, too, that public sentiment in a county is against a prosecution of this kind, because of the popularity of the accused.

This should not influence your action, but you should be guided wholly by what evidence you can procure and what your best judgment tells you to do in the matter. From all that you have written it would appear that it is probably advisable that a post mortem and inquest be held and, if such course is pursued, facts will probably be brought out that will assist you in determining what is to be done.

Criminal Law—Attorney General does not pass on questions of fact.

MR. NELSON O. VARNUM,
District Attorney,
Hudson, Wis.

September 1, 1911.

I have before me your letter of August 30th relating to the death of Mrs. Anton Boesch wherein you state that the death certificate issued by Dr. Odendahl states that the cause of death was septic poisoning produced by plasters placed on the back of Mrs. Boesch by one John Till at New Richmond in your county and you ask for my opinion upon the question of criminal liability, if any, to which Mr. Till has subjected himself.

I am inclined to the opinion that if Mr. Till is liable at all it would be under section 4363 of the statutes to which you referred. The question of his liability is one that depends so largely upon the facts that I do not care to give any opinion. You are there on the grounds where you have an opportunity to become familiar with all of the facts and are in a much bet-

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ter position to pass upon the question of his liability than I can possibly be in here.

The question of whether or not his conduct was such as to constitute culpable negligence within the meaning of the statute would, in my opinion, have to be determined very largely by the expert testimony of physicians. Just what testimony you might be able to obtain upon that point I am not in a position to say.

This department is always glad to assist the various district attorneys throughout the state upon difficult questions of law but cannot pass upon questions of fact. If there is any concrete question of law upon which you desire assistance if you will correspond with me I will be glad to take the matter up and give you such assistance as is in my power.

Criminal Law—County—1. An information charging murder in first degree held sufficient under the law.

2. Counties have generally paid expert witnesses hired by the District Attorneys in the prosecution of criminal cases.

3. Under ch. 221 Laws of 1911 the plea of insanity does not shift burden of proof.

JAMES KIRWIN,

District Attorney,

Chilton, Wisconsin.

Sept. 19, 1911.

You have submitted an information charging murder in the first degree against Curtis A. Welch, of Chilton, and you inquire whether said information legally charges him with murder in the first degree.

In answer I will say that I have examined said information carefully and it is my opinion that it does legally charge the defendant with murder in the first degree.

You further inquire whether it is legally necessary to allege in the information, "of his premeditated design to effect the death of said Nicholas Hass."

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“Premeditated design” signifies merely an intent to kill, sudden intent not included. See *State v. Hogan*, 36 Wis. 226.

Synonymous words are “malice aforethought.” See *Rowan v. State*, 41 Wis. 312.

You also state that he is charged with having killed Nicholas Hass and that you have since learned that Mr. Hass has sometimes written his name “Nic J. Hass,” and you inquire whether you should change the information to “Nicholas J. Hass.”

In answer I will say that in my opinion it is not necessary to make the change. “Nicholas Hass” would be sufficient to identify the man that was killed, for the purpose of an information.

You ask what fees insane experts are legally allowed by law on a trial and whether the attorney who was appointed to defend the defendant may hire experts and charge the county, or whether the judge can give an order subpoenaing experts and for the hiring of them and bind the county in that way; also whether the district attorney is authorized to have experts for the state in prosecution of the case and whether the county board has authority to pay such experts.

In answer to your various questions I will refer you to the case of *Philler v. Waukesha County*, 139 Wis. 211, where the question was discussed by our Supreme Court. This is an open question in this state and we have no further case than this bearing upon it. It has been the custom in this state in the past for the prosecuting attorney to have experts in prosecuting his case and county boards have generally authorized payment of such services. I have not looked into the question very thoroughly and, as you need an answer without further delay, I cannot at this time brief up the question as to whether or not the county is liable for payment of these experts, but I think that it is safe to go on the assumption that the county will pay the experts, as has been generally done in criminal cases when the court makes the proper order and finds that is necessary to have them.

You also state that the defendant’s attorney has put in a

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plea of insanity, under chapter 221 of the laws of 1911, and you inquire whether the defendant has the burden of proving insanity and, when both issues are tried together, which side has the opening and closing of the argument.

In answer I will say that the opening and closing of the argument is the same as it always has been in criminal cases. Chapter 221 makes no changes in the law in this respect.

Criminal Law—State Fire Marshal—The state fire marshal is not compelled to disclose the testimony of witnesses taken before him where an action for arson is pending.

MR. J. F. BAKER,

September 20, 1911.

Deputy Fire Marshal.

The receipt of yours of September 19th is acknowledged. You state that on the investigation of a certain fire several witnesses were sworn before a deputy fire marshal and their testimony taken, as provided by law; that these are now important witnesses in an arson case now pending; that the state fire marshal has been requested by the defendants to produce the testimony so taken and on file in his office as being public record under section 19461 of the statutes, which reads as follows

“The state fire marshal shall keep in his office a record of all fires occurring in the state, together with all facts, statistics and circumstances, including the origin of fires, which may be determined by the investigation provided by this act. Such statistics shall be at all times open to the public inspection.”

You say that your department has construed the intention of this statute to be that the report of a fire case where criminal prosecution is started should show generally what the department finds as to the facts regarding the origin of the fire and state what disposition was made of the case, giving the facts generally regarding it; but that it was not the in-

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tention of the legislature to have the department turn over to a defendant its evidence before trial.

You inquire whether, under said section 1946i, your department is compelled to treat the testimony as public record which is open to any person for inspection, where actions for arson are pending.

In answer to your inquiry I will say that, in my opinion, your interpretation of the statute is correct. Said section 1946i simply requires the statistics to be open to the public for inspection, and not all the facts and circumstances mentioned therein.

You will also notice that, under section 1946k, all investigations held by or under the direction of the State Fire Marshal or his subordinates may, in his discretion, be private. I am of the opinion that it is not your duty to produce the testimony of witnesses where an action for arson is pending.

Criminal Law—Municipal Corporations—It is a violation of law for a village clerk to publish, for pay, the ordinances of said village.

JAMES KIRWAN,

October 2. 1911.

District Attorney.

Chilton, Wisconsin.

Your letter of September 28th is before me, in which you state that a village clerk in your county, in an incorporated village, owns the only newspaper published in such village. You ask whether or not, if he publishes the ordinances of the village, he would be guilty of committing a criminal offense under section 4549 of the statutes. You also ask, if he can not publish and charge for same, how the village can get an ordinance into legal existence and whether or not they can make him publish such ordinance free.

Section 4549 provides:

“Any officer, agent or clerk of the state or of any . . . village therein, or in the employment thereof, . . . who

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shall have reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, or in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account, order, warrant or receipt, made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability, or do any other act in his official capacity or in any public or official service not authorized or required by law, . . . shall be punished," etc.

In the biennial report of the attorney general for 1908, on page 779, you will find an opinion holding that it would be a violation of this statute if a company in which the district attorney of the county is a director and stockholder should take a contract by the county for the printing of ballots.

It seems to me that the village clerk in the case you mention would clearly be guilty of a violation of this section. It is not the duty of this department to advise the village how it can get its ordinances into legal existence under these circumstances, or to advise the clerk as to what they can oblige him to do in the way of publishing the same.

Criminal Law—Statutory Construction—Under section 4974 Statutes, the repeal of a criminal law does not prevent prosecutions for offenses committed prior to such repeal.

J. HENRY BENNETT,
District Attorney,

October 2, 1911.

Viroqua, Wisconsin.

I have before me your letter of September 27th, in which you state.

"I have three abandonment cases, in each of which the defendant fled from the state of Wisconsin before the

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adoption of the present abandonment law. The repeal of the former law, it seems to me, was unfortunate. As to each of these cases I would apply for a requisition were it not for the fact that I cannot certify to the governor that these men were present in the state of Wisconsin at the time of the commission of the offense and subsequently fled therefrom. Each of these men fled from the state prior to the passage of the present abandonment law,"

and you ask whether or not, under these circumstances, you can obtain a requisition without stating in your application the falsehood that these men were in the state at the time of the commission of the offense.

In apply thereto I would call your attention to section 4974 of the statutes, which provides:

"The repeal of a statute hereafter shall not remit, defeat or impair any civil or criminal liability for offenses committed, penalties of forfeiture incurred or rights of action accrued under such statute before the repeal thereof, whether or not in course of prosecution or action at the time of such repeal; but all such offices, penalties, forfeitures and rights of action created by or founded upon such statute, liability wherefor shall have been incurred before the time of such repeal thereof, shall be preserved and remain in force notwithstanding such repeal, unless specially and expressly remitted, abrogated or done away with by the repealing statute. And criminal prosecutions and actions at law or in equity founded upon such repealed statute, whether instituted before or after the repeal thereof, shall not be defeated or impaired by such repeal, but shall, notwithstanding such repeal, proceed to judgment in the same manner and to like purpose and effect as if the repealed statute continued in full force to the time of final judgment thereon, unless the offenses, penalties, forfeitures or rights of action on which such prosecutions or action shall be founded shall be specially and expressly remitted, abrogated or done away with by such repealing statute."

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The new law relating to abandonment is found in chapter 576 of the laws of 1911. Under the provisions of that law I do not find anything that specially and expressly remits, abrogates or does away with the liability of those committing the crime of abandonment prior to the passage of said law. As I understand you, each of the defendants to whom you refer in your letter committed the crime of abandonment prior to the passage of chapter 576 of the laws of 1911 and became liable to the penalties under the old law. If I correctly understand your letter, each of the defendants was in the state of Wisconsin at the time of the commission of the offense and subsequently fled therefrom. Under these circumstances I can see nothing to prevent your prosecuting under the old law and applying for requisition.

Criminal Law—Towns—Public Officers—Towns liable for injuries resulting from nuisance created or maintained by it.

Town may be proceeded against by indictment or information for creating or maintaining nuisance.

Members of town board are individually liable for nuisance created or maintained by them as such officers.

HON. E. M. GRIFFITH,
State Forester,

October 18, 1911.

With your letter of October 17th you submit a letter from Mr. W. A. Holt, of the Holt Lumber Company, and ask for my opinion upon the matters therein contained. Mr. Holt states that one of the town boards has cut a town road for a number of miles through timber belonging to the company and that they have piled the brush on the sides of the road, making a bad fire trap; that the town chairman claims that a road four rods wide was laid out and that they cut the road two rods wide and piled the brush within the limits of the highway as laid out, which he thinks they had a perfect right to do and that it would cost too much money to pile the brush in the middle of the road and burn it as they were clearing the land. He

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asks whether or not there is a law to prevent a town board's making such a fire trap.

Under date of May 14th, 1909, former Attorney General Gilbert rendered an opinion to you to the effect that brush piled in the manner indicated by Mr. Holt's letter, if piled by individuals, would constitute a nuisance. (See biennial report of the Attorney General for 1910, page 779.) In a later opinion, found on page 860 of the same volume, he stated that in his opinion the law as it then stood was defective, in that it did not authorize the warden to remove and destroy such rubbish at the expense of the town, where the town officers failed to do so.

If the piling of brush in this manner would constitute a nuisance if done by an individual, it would equally be a nuisance where piled or permitted to be piled by a municipal corporation.

Harper v. City of Milwaukee, 30 Wis. 365.

In this case the court say:

“The general rule of law is that a municipal corporation has no more right to erect and maintain a nuisance than a private individual possesses, and an action may be maintained against such corporation for injuries occasioned by a nuisance for which it is responsible, in any case in which, under like circumstances, an action could be maintained against an individual.”

See also Wilder v. City of Waukesha, 110 Wis. 101.

In an action for damages for injuries caused by a nuisance created and maintained by a municipality the court say that the plaintiff “is entitled to the same remedies as if the defendant were a private individual.”

Harper v. City of Milwaukee, *supra*

In the case of Morrison v. Eau Claire, 115 Wis. 538, the court say (p. 544):

“Obviously, while a municipality is performing a function of general state government in making highways, erecting and maintaining school houses and constructing sewer

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systems and the like, it also becomes an owner of property in so doing, and it is bound to govern its management of such property by substantially the same rules as other proprietors similarly situated. The adjoining land owner has the same rights to lateral support for his soil, and the uninterrupted flow of any water course, as if his neighbor were a private individual, and in respect to such rights a city's attitude is that of a proprietor, and not merely governmental. Toward such persons the city does an unlawful act when it dams a water course by a highway, constructs a sewer so as to empty onto them, or moves away their lateral support. It does not merely do a lawful thing in an improper or negligent manner as distinguished in *Ziegler v. West Bend*, 102 Wis. 17."

"A municipal corporation is . . . liable in like manner as a private individual for maintaining a nuisance."

Am. & Eng. Ency. of Law (2nd ed.) 1231

A municipality that creates a nuisance "is liable therefor upon the same principles as an individual would be for a similar act."

Hughes v. Fond du Lac, 73 Wis. 380

Little v. Madison, 42 Wis. 643

The courts make a distinction between acts done by a municipality merely in carrying out its governmental functions and acts by which a nuisance is created. In the case of *Folk v. Milwaukee*, 108 Wis. 359, the court say:

"This court early adopted and has consistently maintained the rule that a municipal corporation is not liable for injuries resulting from the acts or defaults of its officers where it is engaged in the performance of a merely public service, from which it derives no benefit in its corporate capacity, but which it is bound to see performed in pursuance of a duty imposed by law for the general welfare of the inhabitants or of the community. . . .

"We do not lose sight of the fact that there is another principle frequently approved by this court, viz., that a

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municipal corporation may not construct or maintain a nuisance in the street or upon its property to the damage of another . . . without liability.’

In the case of *Ziegler v. West Bend*, 102 Wis. 17, the court, in referring to the rule laid down in *Hughes v. Fond du Lac* and *Little v. Madison*, as to the liability of a municipality for nuisances created or maintained by it, say:

“The rule applies only to the doing of something which the city has no right to do, rendering a street or highway dangerous for public travel, not a failure to do properly what a city has a right to do. It may lay out and open a street for public travel and place in the street those things which legitimately belong there, such as cross-walks sewers and catch basins with man holes. The failure to render the street as so constructed reasonably safe for public travel is not the creation of a nuisance, but a failure of duty, rendering the city liable to the persons injured by the insufficiency, under section 1339 of the statutes. The act of a municipality resulting in the creation of a nuisance, and the failure to make a street reasonably fit for public travel or to keep it in a proper state of repair after the original construction, are sufficiently distinct that no great difficulty, it would seem, need be experienced in distinguishing when the claim for damages falls under section 1339 and when not. In the one case the street is obstructed or made unsafe by some act of the municipality of commission or omission, not connected with its construction or repair; in the other the insufficiency grows out of the unsafe construction of the street or the insufficient repair of it.”

From these authorities it would appear that the town and also the officers of the town individually would be liable to any person or corporation suffering damage by reason of the creating and maintaining of such nuisance. It would appear to me that, if the attention of the town board were called to this liability, they would very likely abate the nuisance of

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their own accord. If, however, they do not see fit to do so, then I am of the opinion that they could be proceeded against by indictment or information.

See 20 Am. & Eng. Ency. of Law (2nd ed.) 1231.

In the case of *Town of Byron v. The State*, 35 Wis. 313, a town was indicted for neglecting to repair a public highway. The question was not raised as to the propriety of this proceeding as against the town and apparently it was conceded that an indictment might be brought against a town.

In the case of the *Town of Saukville v. State*, 69 Wis. 178 information was brought against the town. The court held that the information would lie and, amongst other things, said.

“As we understand, the principle is well settled that a municipal corporation, or a town even, which owes duties to the public, is liable to indictment for malfeasance, as well as non-feasance, in respect to these duties. Where the duty is one devolved upon the town by statute, as the keeping in repair of highways and bridges in a town in this state is, the neglect to perform this public duty renders the town liable to an indictment.”

Criminal Law—Obtaining money or property by false pretences—elements constituting the offense.

JOHN H. SPENGLER,

October 21, 1911.

District Attorney, Waupaca County,

Marion, Wisconsin.

In your letter of October 16th you state that you have been called upon to prosecute one John Lange for obtaining money by false pretences. You state that Mr. Lange, on the 28th day of June, 1911, made a deal with the Marion Creamery Company whereby, for the sum of \$4,000, he was to become the owner of the creamery building, machinery, etc.; that he

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paid \$300 down and that a land contract was drawn up by which he was to pay \$50 on the 10th day of July, 1911, \$50 on the 20th day of July and \$1,800 on the 1st day of August, 1911, when he was to receive a deed of the premises and give a mortgage for the balance of the \$4,000 still due; that Mr. Lange took charge of the place on the 28th day of June, 1911, representing to the farmers that he was the owner, and telling them that he would pay on the same basis as the former management had done, and solicited of them their cream; that the former owners of the creamery had been deeply in debt and that their creditors, during the fore part of July, garnisheed Mr. Lange, so that he was unable to make his payments under the land contract; that he shipped large quantities of butter, took the money, and about the 27th day of July left town, without having paid the farmers for the cream delivered to him. (Payment was to have been made July 31st, 1911.)

You ask whether a man who holds property under a land contract as Mr. Lange did in the present case has the right to represent himself to the public as the owner of such property and solicit business as its owner, and whether or not he can be prosecuted under section 4423 of the statutes.

Section 4423, as amended by chapter 427 of the laws of 1909, provides:

“Any person who shall designedly, by any false pretence or by any privy or false token and with intent to defraud, obtain from any other person any money, goods, wares, merchandise, or other property or shall obtain with such intent the signature of any person to any written instrument, the false making whereof would be punishable as forgery, shall be punished,” etc.

“To constitute the crime of obtaining property by false pretence there must be:

“(1) A false pretence;

“(2) By defendant or some one instigated by him;

“(3) Knowledge by defendant of its falsity;

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“(4) A reliance on the pretence by the person defrauded;

“(5) An obtaining of the property by defendant or some one in his behalf;

“(6) An intent in defendant to defraud; and

“(7) An actual defrauding.”

19 Cyc. 393.

In the case of *Clawson v. The State*, 129 Wis. 650, the court say (page 656):

“The trial court correctly instructed the jury that the offense of obtaining property by false pretences involved at least four essential elements:

“(1) There must be an intent to defraud;

“(2) There must be an actual fraud committed;

“(3) False pretences must be used for the purpose of perpetrating the fraud; and

“(4) The fraud must be accomplished by means of the false pretences made use of for that purpose.”

The same elements are held necessary by the court in the case of *Commonwealth v. Drew*, 19 Pickering (36 Mass.) 179.

“Allied to misrepresentations of ability are false statements as to the financial ability or condition of the accused; such representations are, unless they are merely expressions of opinion, within the statute.”

19 Cyc. 398.

In the case of *Commonwealth v. Lincoln*, 11 Allen (93 Mass.) 233 it is held that a person who obtains money by a mortgage of personal property which he falsely represents that he owns may be convicted of obtaining money by false pretences.

And, in the case of *Commonwealth v. Alsop*, 1 Brewster 328; 6 Phila. 371, it was held that a false representation that defendants had title to certain real estate, upon which representation complainant was induced to purchase, was a false pretence.

In the case of *State v. Carter* (Iowa), 83 N. W. 715, it was held that, where defendant obtained signature to a bank check

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by the false statement that he bought a team and that he had just learned that it was mortgaged and that the mortgage must be immediately redeemed; that he had not sufficient money with which to make redemption and that, without the amount for which the check was drawn, he would lose the property purchased or the amount paid thereon, which representation was relied on, this constituted the crime of obtaining property under false pretences.

In the case of *State v. Butler* (Minn.), 50 N. W. 532, it is held that a false representation that land is unencumbered comes within the statute.

In the case of *People v. Oscar* (Mich.), 63 N. W. 971, it was held a false representation that land upon which the defendant was obtaining a loan had a house thereon of the value of \$1,200 was within the statute.

In *State v. Green*, 7 Wis. 676, the syllabus is as follows:

“The allegation in an indictment for obtaining goods by false pretences, that the defendant falsely represented that he was a wholesale grocery dealer in New Orleans, and that he had money on deposit with C. D. & Co. in New York City, to the full amount of the value of the goods or money obtained, is not sufficient to constitute a criminal offence, without an averment that the party defrauded was induced to part with his property by relying upon the truth of such statements”

The case of *Owens v. State*, 83 Wis. 496, holds in effect that the false representations must be made to the person alleged to have been defrauded. If made to his agent and that fact is made to appear, it is equivalent to having been made directly to him.

In the case of *Baker v. The State*, 120 Wis. 135, it is held that the false statements must be known to the defendant to be false, in order to constitute the offence.

It is impossible to state, upon the facts you have submitted, whether or not the defendant would be guilty. There are so many other material facts that must be made to appear, as to

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which you have not given us information, that I can only refer you to the authorities as to what would constitute the obtaining of money and property under false pretences. You do not state exactly what representations were made by Mr. Lange to the farmers from whom he obtained the milk. It is customary, I believe, for one holding real estate under a land contract to speak of himself as the owner of such property. There is, too, some justification for such representation. In the case of *Button v. Schroyer*, 5 Wis. 598, the court, in speaking of the parties to a land contract, say:

“The relation between the parties is analogous to that of equitable mortgagor and mortgagee.”

In the case of *Bull v. Shepard*, 7 Wis. 449, they use the same language.

In the case of *Landon v. Burke*, 33 Wis. 452, the court say that an action for the foreclosure of a land contract is in substance an action to foreclose a mortgage of some kind upon real estate.

In *Church v. Smith*, 39 Wis. 492, the language used in the case of *Button v. Schroyer*, *supra*, is approved, and, in the case of *Williams v. Williams*, 50 Wis. 311, the court, in speaking of land contracts, say:

“Such contracts have always been regarded in equity as analogous to equitable mortgages; the vendor standing as mortgagee in fee, and the vendee as owner of the equity of redemption.”

In my opinion it could hardly be said of one who had given a mortgage upon his land that it would be a false pretence for him to say that he was the owner of the land. Of course, representation that he was the owner of the land free of all encumbrances, or anything equivalent to that, would, if the other elements of the offence were present, constitute a false pretence. The intent with which the statement was made has a great deal to do with determining whether or not such statement is a false pretence. Of course, the intent is to be gathered from all the facts and circumstances connected with the making of the statement.

Official Opinions—Criminal Law.

Criminal Law—It is a violation of Sec. 4467 for the mortgagor to sell mortgaged personal property with intent to defraud although the said mortgage is valid only between the parties thereto.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

November 6, 1911.

You inquire whether a mortgagor of a chattel mortgage who has given a mortgage on some personal property may sell said property so mortgaged after two years when the affidavit of renewal has not been filed with town clerk as provided by law.

In answer I call your attention to section 4467 which provides that any person having conveyed any personal property by mortgage who shall, during the existence of the lien or title created by such mortgage sell, transfer, conceal, remove, carry or drive away said property or any part thereof or cause the same to be done without the consent of the mortgagee or his assigns and with the intent to defraud, shall be punished by imprisonment in the county jail not more than six months or by fine not exceeding one hundred dollars. Under section 2315 a mortgage shall cease to be valid as against the creditors of the person making the same or subsequent purchasers or mortgagees in good faith after the expiration of two years from the filing of the same unless within thirty days next preceding the expiration of the two years the mortgagee, his agent or attorney shall annex to the instrument or copy on file an affidavit setting forth the interest which the mortgagee has by virtue of such mortgage in the property therein mentioned.

You will notice that under these sections of the statute if the affidavit is not filed before the expiration of two years the mortgage shall cease to be valid as against the creditors of the person making the same or subsequent purchasers or mortgagees. The lien of the mortgage will, however, be good between the original parties although such affidavit is not filed and the sale of the property with intent to defraud is a violation of said section 4467.

Official Opinions—Criminal Law.

Criminal Law—1. Proceedings to give bond to keep peace must be brought in county where person lives who makes threats.
2. Neglect to support wife and children may not outlaw in three years.

JAMES KIRWIN,
District Attorney,
Chilton, Wisconsin.

November 27th, 1911.

You state first that an application has been made to you by a farmer living in your county to place one John Brown, living in Fond du Lac County, under bonds to keep the peace, for threats made by John Brown in Fond du Lac County that he would shoot the farmer, not saying in said threats where or when he would do so.

You inquire whether this proceeding should be brought in Fond du Lac County or in Calumet County.

As the threats were made in Fond du Lac County and the person making them lives in that county, it would seem that Fond du Lac County is the proper county in which this proceeding should be brought: for I take it that the rule applied in criminal cases would be applicable in a case of this kind. No justice of the peace of your county before whom such a proceeding might be brought under chapter 196 would be able to try the same as the offence was not committed in Calumet County.

You also state that one John Meggers six or seven years ago abandoned his wife and minor children in your county and ran away; that he is an habitual drunkard, worthless and unable to earn money to support them; that the family has received aid from the county. You inquire whether he can be prosecuted under the statutes of this state.

Chapter 576 of the laws of 1911, being section 4587c, provides:

“Any person who shall without just cause desert or wilfully neglect or refuse to provide for the support and maintenance of his wife in destitute or necessitous circumstances or any person who shall without lawful excuse

Official Opinions—Criminal Law.

desert or wilfully neglect or refuse to provide for the support and maintenance of his or her legitimate or illegitimate minor child or children under the age of sixteen years in destitute or necessitous circumstances shall be guilty of a crime and on conviction thereof shall be punished by fine not exceeding five hundred dollars or imprisonment in the state prison, county jail or in the county workhouse not exceeding two years, or both, in the discretion of the court," etc.

Under subdivision 2 it is provided that the action may be instituted upon complaint made under oath or affirmation by the wife, child or children, or either of them, or by any other person or persons or organization against any person guilty of either of the above named offences.

This latter provision answers your question as to whether any other person besides the wife or children can make the complaint.

As to whether the crime is outlawed under section 4629 or or section 4630, I will say that this man is wilfully neglecting or refusing to provide for the support and maintenance of his wife and children continuously, and I do not see that the statutes of limitations would run against him, for the reason that he has continuously refused and neglected to support them.

In answer to the question as to whether it can be shown in this case that the party is able to support his family, I will say that this is a question of fact, which must be determined by you. You say that the man is an habitual drunkard, worthless and unable to secure work because of the fact, and that he is unable to furnish any supplies for the support for his family for that reason.

Of course, if the man is unable absolutely, for physical reasons, to earn any money or contribute to their support, it would undoubtedly under the law in question be an excuse for not doing so. This a question of fact, which must be determined by the jury. If, after investigating the facts thoroughly,

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you conclude that you have not sufficient evidence to convince the jury that the man is able to contribute to the support of his family, you would be justified in refusing to prosecute, especially in view of the fact that the wife and children are unwilling to live with the party and are unwilling to make the complaint.

Criminal Law—Abandonment—Witnesses—1. Circuit Court has jurisdiction to try abandonment cases. 2. A man is not justified to refuse to support his wife for the reason that she will not live with him in his father's house who has a large and to her objectionable family. 3. In an abandonment suit wife may be compelled to testify.

MR. JAMES KIRWIN,
District Attorney,
Chilton, Wisconsin.

December 21, 1911.

Yours of December 9th received. You say you have arrested a man for failure to support and maintain his wife and minor son, two years old, under chapter 576 of the laws of 1911; and that you have him bound over to the Circuit Court for trial in March, 1912. You inquire whether the Circuit Court has jurisdiction in such cases under section 4587d of the statutes, which provides that such person shall be bound over to the County or Municipal Court of said county. You say you have no County Court nor Municipal Court that has criminal jurisdiction, and for that reason he was bound over to the Circuit Court.

This question is decided by the cases which you cite—the State v. Grunke, 88 Wis. 159, and Wieden v. the State, 141 Wis. 585—587. These cases are directly in point, and hold that the Circuit Court is not ousted of jurisdiction as the constitution gives it jurisdiction of all such matters. As your County Court has not jurisdiction, it is not necessary to answer the question with regard to the jurisdiction of county courts.

You also ask what is meant by "just cause" under chapter 576, laws of 1911, so as to excuse a man from supporting his wife

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and minor child. You inquire whether it would be just cause, justifying the husband in refusing to support his wife, if the wife refuses to live with the husband in the home of his father where there is a very large family already and such family is shiftless, lazy and dirty and do not pay their honest debts. In answer to this question I will say that it will generally depend upon the facts in each case whether or not there is just cause. It is difficult to lay down a rule which would apply to all cases. I do not think it would justify a man in refusing to support his wife and minor child, that the wife refuses to live with the husband in his father's house, if his father's family is objectionable to the wife, as, from your description, seems to be the case here.

In answer to the question as to what remedy the state would have if the wife refuses to testify, I will say that you would have the same remedy that you have in the case of other witnesses. In subsection 6 of said chapter 576, we find the following provision:

“In any prosecution under this act shall any existing statute or rule or law prohibiting the disclosure of confidential communications between husband and wife apply, and both husband and wife shall be competent and compellable witnesses to testify against each other to any and all relevant matters, including the fact of such marriage and the parentage of such child or children. Provided that neither shall be compelled to give evidence incriminating himself or herself, proof of the desertion of such wife, child or children in destitute or necessitous circumstances, or of neglect or refusal to provide for the proper maintenance of such wife, child or children, shall be prima facie evidence that such desertion, neglect or refusal is willful.

Official Opinions—Criminal Law.

Criminal Law—Under the facts stated the crime of Larceny was committed.

MR. CHARLES E. BRIERE,
District Attorney,

January 5, 1912.

Grand Rapids, Wisconsin.

You submit the following facts:

“A, without permission from the owner of lands, B, enters the lands of B with a crew of men, openly and in the day time cuts wire grass growing on the lands of B, the wire grass being natural hay growing on the lands annually without being planted. After A had cut all the hay and had stacked it, he received notice from B, the owner of the lands, not to remove the hay. A then advised with two different firms of attorneys, and they both advised him that B only had an action of trespass against him, a civil action, and to remove the hay at his pleasure. This he has done. Now, the question is, was there a criminal offense committed under Section 4415b R. S. or any other section of the statutes? There was no attempt on the part of B to conceal the fact of his cutting the hay. He did the same with a crew of men in the day time, and he made no attempt to conceal his acts.”

The fact that the party in question cut this hay in the day time with a crew of men, without an attempt to conceal that fact, and the further fact that he stacked the hay on the land without removing it at the time when he cut it seems to me to negative the idea that the hay was cut with the intent to steal it, or that he entered the land at the time he cut the hay with the intention of stealing it; and as this is a necessary element in the crime defined in said section 4415b it seems to me that, unless there are other circumstances and facts in the case which you do not mention, the provisions of section 4415, being the general larceny statute, were violated. After the hay was cut without the knowledge of the owner and without his acquiescing, the same was still, the property of the owner of the land, and as he gave specific

Official Opinions—Criminal Law.

notice to the party who had cut the hay not to remove said hay, I do not see how we can escaped the conclusion that the taking of the property under those circumstances is larceny.

Of course, if there are any facts in the case which have not been disclosed to you, which show that the owner of the property acquiesced in the cutting of the hay, it might be argued that the hay was the property of the man who cut it, and that the entry upon the land to get his own hay was simply a trespass and not a violation of the larceny statute; but, under the facts stated in your letter, I am of the opinion that section 4415, the general larceny statute, was violated.

Note—See opinion to Briere, dated January 29, 1912.

Criminal Law—Corporations—The word “person” as used in Sec. 1636l of the Statutes, (Laws 1909) includes a corporation.

HON. J. Q. EMERY,

January 29, 1912.

Dairy and Food Commissioner,
Madison, Wisconsin.

In your letter of January 29th, you state that in a pending case at Fond du Lac, under the provisions of section 1636l of the laws of 1909, the district attorney states that he is bothered in the case because the statutes do not directly include corporations, but only speaks of agents or servants of corporations; that he further states that the word “corporation” is likewise missing from the penalty provided for the violation of that law. that under these conditions he raises the following question: Would it be safe to proceed against the corporation as a body or should the procedure be against the individual who sold the article?

Section 1636l provides in part as follows:

“No person by himself, his servant or agent, or as the servant or agent of any other person, or as the servant or agent of any firm or corporation, shall sell, etc.”

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You will note that it is very clear here that the agent who sells or authorizes to sell or expose for sale or has in his possession with intent to sell, is expressly mentioned and would be liable to the penalty prescribed, whether the corporation would be so liable or not. The penal provision of this section is found in paragraph 7, which provides in part as follows:

“Any person who shall violate any of the provisions of this act, or any person who shall obstruct the dairy and food commissioner of this state, his assistants, chemists, inspectors or agents in the performance of his or their duty in the enforcement of the provisions of this act by refusing him entrance to any place he is authorized to enter, or by refusing to deliver to him a sample of any article or articles described in this act, that is sold, or offered or exposed for sale, or had in possession with intent to sell by the person to whom request therefor is made, if the value thereof is tendered, shall be guilty of a misdemeanor.”

The word “person” is used all through the act and the only places in which a corporation is mentioned, so far as I have discovered, is when the phrase “as the servant or agent of any firm or corporation” is used. This phrase is used in several different places in the section.

Section 4971 of the statutes provides in part as follows:

“In the construction of the statutes of this state the following rules shall be observed unless such construction would be inconsistent with the manifest intention of the legislature; that is to say:

“12. The word “person” may extend and be applied to bodies politic and corporate as well as to individuals.”

It has been held that a corporation is a person within the meaning of the Milldam Act. *Fisher v. Horicon Iron & M. Co.*, 10 Wis. 351.

It has also been held that the word “person” as used in section 1702d, would include a corporation. *Segnitz v. Tr., Co.*, 107 Wis. 171.

“It would seem clear that corporations should be regarded as persons within the meaning of a statute making certain

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acts by 'any person' a crime, if they are within the purpose of the statute; and so it has been held. There is authority, however, against this view, on the ground that penal statutes are to be strictly construed."

7 Amer. & Eng. Enc. (2nd Ed.) 845.

It would seem that the later and better authorities hold to the view that a corporation is a person within the meaning of criminal statutes similar to the one referred to in your letter.

"There is judicial authority for the conclusion that a corporation is indictable for a statutory offense denounced against 'person'—as where the statute recites that 'if any person will,' etc."

5 Thompson on Corporations, Section 6434. Citing *State v. Security Bank*, 2 S. Dak. 538, 51 N. W. Rep. 337; *State v. First National Bank*, 2 S. Dak. 568, 51 N. W. Rep. 587.

From these authorities I am of the opinion that under the section in question a corporation could be proceeded against as such should a case arise where such a proceeding was deemed necessary. However, it is the safer, and the more effective plan in ordinary cases when the guilt is personal, to proceed against the individual.

Criminal Law—Under facts presented no prosecution for larceny started.

CHARLES E. BRIERE,

January 29, 1912.

District Attorney,

Grand Rapids, Wisconsin.

I have your communication giving supplementary facts in the matter presented by you in your letter of December 30th, to which reply was made January 5th. The additional facts are as follows:

"A, the person who cut the said hay, in addition to stacking the hay of B on the lands of B, also stacked other hay of his own on B's land, after which, and before any

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notice to remove the same was served, sold all the hay by contract of sale, and received about one-half of the pay therefor, and, under the terms of the contract, he was compelled to furnish the hay to the third person, G. The additional fact also comes in that, before removing the hay, A, through his attorney, tendered what he claims was several times the value of the hay and stated to B that he claimed the hay and was ready and willing to pay for the same, and all of his acts were done under advice of counsel and he removed the hay under such advice and claim of right."

From these additional facts I do not think that it would be advisable for you to prosecute this man, as I believe that it would be impossible for you to prove the intent necessary to constitute his acts larceny. It is a well established rule that, if one in good faith takes the property of another, believing it to be his own, or that he has a right to its possession, though his claim be unfounded, he is not guilty of larceny, because there is no felonious intent to deprive another of his property, and it is immaterial that the person so asking it had at the time knowledge of the existence of an adverse claim by another person.

See 18 Am. & Eng. Ency. of Law, p. 523.

I believe that you would not in this case secure a conviction and that you are justified in refusing to prosecute.

Criminal Law—Prisoners—Sentence of Court cannot be changed after prisoner has been committed to prison thereunder.

State Board of Control,

February 27, 1912.

Your favor of February 26th, signed by Mr. Ralph E. Smith, member of the board of control, is received.

In this communication it is stated that one William Daly, now serving a one year sentence in the reformatory at Green

Official Opinions—Criminal Law:

Bay, has made a request to be transferred to the state prison at Waupun and that upon examination before the board it developed that Daly has been sentenced to the penitentiary for various crimes in the states of California, Michigan and also in Canada. The substance of your inquiry is whether or not, under the circumstances, the sentence of the Dane county municipal court could be changed as it seems to be the opinion of the members of the board that the sentence was too short and that in view of the fact that the reformatory is designed particularly for first offenders while it now appears that Daly is an old offender and should not have been sent to the reformatory at all.

In reply to your inquiry I am of the opinion that nothing can be done to alter or in any way change the sentence of the Dane county municipal court in Mr. Daly's case other than the state board has the authority to transfer the prisoner to Waupun in its discretion. Undoubtedly had the court been aware of Mr. Daly's past criminal record the sentence would have been very different, but the sentence having been passed the case is out of the jurisdiction of the municipal court and the court has no further jurisdiction or authority in the premises.

Criminal Law—Assault—Placing dynamite bait for wolves not an assault on person injured by taking hold of same.

MR. W. STANLEY SMITH,
District Attorney,

March 13, 1912.

Ashland, Wisconsin.

In your favor of March 11th you state that on March 5th, 1912, one George Wright, while walking over the Chequamegon Bay on the ice from Ashland to Madeline Island, and while a few rods from the shore of the Island, saw an object on a log which appeared to him to be a piece of bologna sausage but which, taken hold of, exploded and practically blew off his left hand. You state further that this object was set out

Official Opinions—Criminal Law.

by one Andrew Engstrom for the purpose of catching wolves and that the object is composed of dynamite with a cover and with a string attached to a cork in it with a bait for wolves at the other end of the string; that the charge of dynamite is not strong enough to kill a man unless he should take hold of this bait with his mouth; that the log on which the bait was placed is about a half mile from the nearest dwelling and is not placed on a regular beaten path but that quite a few people pass that way. You further state that you have issued a warrant for Mr. Engstrom under section 4374a of the statutes, and request my opinion as to what, if any, offense against the criminal laws of the state has been committed, and particularly whether Mr. Engstrom can be held under section 4374a. In the limited time afforded for investigation I have been unable to make a thorough examination of the authorities but it is my opinion, in view of the holding in *Jambor v. State*, 75 Wis. 664, 676—7, that you will find it difficult if not impossible to sustain a conviction under that section. The *Jambor* case holds that the placing of a bomb attached to a string so that the bomb will be exploded by a person driving over the string is an attempt to commit murder by “means not constituting an assault” within section 4374 of the statutes. It seems to follow that the placing of the dynamite bait by Engstrom would not be an “assault” within section 4374a.

I call your attention to section 4560a—14 (ch. 603, laws 1907) as amended by chapter 151, laws 1911, as it may be possible that the proof would warrant a conviction under that section.

Official Opinions—Criminal Law.

Criminal Law—Nuisance—The piling of tops and brush from hardwood trees on the ice on a navigable stream, and leaving them there so that, as the ice melts, they would tumble into the water and obstruct and impede navigation is a violation of the provision of Sec. 1598 of the statutes.

Tops and brush so left constitute a nuisance that may be proceeded against by indictment or information, and the party may recover damages in a civil action.

HON. E. M. GRIFFITH,
State Forester,

March 20th, 1912.

In your letter of the 14th you state that you are in receipt of a letter from the Pelican River Lumber Company, of Rhineland, Wisconsin, stating that a man has felled trees on the Pelican River and is leaving the tops and brush on the ice; that the timber is mostly hardwood and that these hardwood tops and brush will sink into the river as soon as the ice breaks up, creating a jam and blocking the river for the purpose of driving logs or navigation; and you ask as to the law in this case and whether the man can be compelled to remove the tops and brush from the ice.

Section 1598 of the statutes, as amended by chapter 413 of the laws of 1901, provides:

“Every person who shall obstruct any navigable stream in any manner so as to impair the free navigation thereof or place in such stream or any tributary thereof any substance whatever so that the same may float in or into and obstruct any such stream or interrupt its free navigation, or construct or maintain, or aid in the construction or maintenance of any boom not authorized by law in any such navigable stream, shall forfeit for each such offence and for each day that the free navigation of such stream shall be obstructed by such boom, twenty-five dollars, but the navigation of said streams and tributaries with floating logs or timber or the use of temporary booms necessarily used in navigating said streams or tribu-

Official Opinions—Criminal Law.

taries with floating logs or timber shall not be deemed an obstruction for which said forfeiture can be collected. Every person damaged by such offence may sue for and collect any special damage sustained by him thereby and all costs."

In the case of *Bloomer v. Bloomer*, 128 Wis. 297, the syllabus reads:

"The words 'navigable stream' ordinarily mean a stream navigable in fact, one of sufficient capacity to permit of saw logs being floated down same in times of high water and of small row boats being used thereon to some extent, and such meaning must be attributed to such words when they are used in a legislative enactment, in the absence of ambiguity suggesting, reasonably, that a different meaning might have been intended which is discoverable by judicial construction."

In my opinion the facts stated by you would constitute a violation of the section quoted. I am of the opinion that such a deposit of brush upon the ice, leaving the same there to fall into the stream as the ice melts, would constitute a nuisance. A stream navigable in fact is a public highway.

Walker v. Shepardson, 2 Wis. 384.

The rivers of this state capable of floating the products of the country, such as saw logs or rafts of lumber, to mill or market are by the common law public highways by water.

Whisler v. Wilkinson, 22 Wis. 5572

Sellers v. Union Lumbering Co., 39 Wis. 525.

Any obstruction of a navigable stream is a public nuisance, for which the guilty person may be indicted.

Walker v. Shepardson, *supra*

Yates v. Judd, 18 Wis. 118

Barnes v. City of Racine, 4 Wis. 454

Enos v. Hamilton, 27 Wis. 256

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Where a public nuisance causes special injury to any person he may bring suit for damages and for the abatement of the nuisance.

Walker v. Shepardson, *supra*

Barnes v. City of Racine, *supra*

Enos v. Hamilton, *supra*

One who is prevented from floating his products to market by reason of such an obstruction suffers such peculiar injuries as to sustain an action.

Enos v. Hamilton, *supra*

If such highways are not passable the public have the right to make them so and for that purpose to see that they are kept clear from additional obstruction and encumbrances. As to highways by land, this conclusion is undisputed. The same rule applies with equal force to a highway by water."

Yates v. Judd, *supra*.

Under these authorities it is my opinion that the person so depositing such tops and brush may be prosecuted by indictment or information and that any person suffering special injury by reason thereof may also recover in an action for damages.

Criminal Law—Solitary Confinement.—Judges sentence in criminal cases final on question of solitary confinement, but State Board of Control may modify severity of prison discipline in that regard in the discretion.

MR. DANIEL WOODWARD,

March 20, 1912.

Warden Wisconsin State Prison.

In reply to your inquiries concerning the matter of solitary confinement of prisoners under sentence in the state prison would say that the decision of the trial court is final in the matter. In other words, there is no provision of law which nullifies the decision of the court or concerns any discussion in that particular upon the warden or his assistants; however,

Official Opinions—Criminal Law.

a very considerable discretion is lodged in the state board of control and it would be entirely proper for you to act upon their suggestion in relation to any matter concerning the discipline of the institution. Solitary confinement does not necessarily mean confinement in a dark cell or dungeon but under human regulations might mean more a day of rest under such conditions and circumstances as would be approved by the state board of control or by the warden, as they are undoubtedly clothed with the power to modify the rigor of the sentence in that particular in accordance with existing conditions and humanitarian ideas.

Criminal Law—Taxation—Bonds—Counties.—1. A prosecution for a crime may be brought under a law when crime was committed although law has since been amended or repealed. 2. Taxes may be levied and bonds authorized for the building of a court house at a special meeting of County Board. 3. Case of Vogel vs. State, 138 Wis., applies to felonies and it was not decided here that the same rule applies to misdemeanors, although it may. 4. Bonds of counties may be sold without advertising them.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

March 23, 1912.

Under date of March 14th and February 19th you have submitted to this department a number of questions and desire my official opinion thereon.

You state that on March 7th, 1910, County Judge Paulson died testate, leaving a considerable estate, and that the same is to be settled on March 12th, 1912. Under the inheritance tax laws of Wisconsin the inheritance tax, if not paid within one year of the time when due draws interest at the rate of ten per cent. As the inheritance tax was not paid within one year you inquire whether, under the law, the ten per cent, must be added.

Official Opinions—Criminal Law.

In answer I will say that section 1087—6 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. If such tax is not paid within eighteen months from the accruing thereof, interest shall be charged and collected thereon at the rate of ten cent. per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax shall not be determined and paid as herein provided, in which case interest at the rate of six per cent. per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per cent. shall be charged.”

Subdivision 4 of section 1087—5 provides.

“All taxes imposed by this act shall be due and payable at the time of the transfer except as hereinafter provided.”

Under these provisions of the law the tax accrued at the time of the transfer, or, in this case, at the death of the deceased, and, as it was not paid within a year, interest will have to be charged. If the tax could not be determined within the year, under the above provision six per cent. may be charged, provided the condition named in said section exists, otherwise, ten per cent. must be added. It is simply a question whether ten per cent. or six per cent. must be added to the tax. This must be submitted to the county judge for a determination of the facts.

See *State v. Pabst* 139 Wis. 561.

You also inquire whether a certain man in your county, who is guilty of abandonment and desertion of wife and minor children, should be prosecuted under the statute as it existed before the amendment of 1911, which materially changed the statute, the desertion having occurred in December, 1905.

In answer I will say that under section 4974 the repeal of a statute does not repeal or interfere with the prosecution of an offence committed thereunder and, in the case submitted by you,

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if the party committed the offence before the new statute went into effect, he may be prosecuted under the old statute, in the same way that he could be prosecuted were the statute still in force.

In answer to the proposition whether the two school boys whom you intend to prosecute for a misdemeanor could be jointly charged in the same complaint and jointly tried, I will say that in the case of *Vogel v. State*, 138 Wis. 315, the rule there laid down by our court was in a case of felony, and it would probably be safe to try the parties in this case by separate trials, and not jointly.

You also inquire whether your county board can, at the special session of the board, contract for the building of a court house, adopt plans and specifications and accept bids, issue bonds and levy taxes to pay said bonds, or whether this must be done at a regular session.

In answer I will say that section 658 of the statutes provides that bonds may be issued for county buildings at a special meeting held pursuant to law, which I think is controlling in your case. Your question must therefore be answered in the affirmative.

In answer to your further question, as to whether the bonds must be advertised for sale, I will say that I find no statutory provision making it necessary to advertise bonds before the same can be sold.

*Criminal Law—Bastardy—Seduction—*Defendant in Bastardy case may also be arrested for seduction upon complaint based upon the same facts during pendency of bastardy proceedings.

MR. JOHN H. SPENGLER,
District Attorney,

March 27, 1912.

Marion, Wisconsin.

You state that in January, 1912, a young man was arrested and bound over to the circuit court of Waupaca county on a charge of bastardy, and that he gave bail for his appearance

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in the sum of one thousand dollars; that parties now desire to have him arrested under section 4581 of the Wisconsin statutes upon the charge of seduction. You ask whether or not in my opinion this man could be arrested and bound over to the circuit court of seduction owing to the fact that he is already bound over to the circuit court on a charge of bastardy.

In answer to this inquiry I give it as my opinion that the bastardy charge is no bar to an arrest for seduction. The offences are separate and distinct and the defendant may be tried and convicted upon both charges. The question of whether or not this policy should be pursued is one perhaps within your own discretion and which you have a right to determine in view of all the circumstances of the case, and should you desire to dispose of the bastardy charge first or should you be of the opinion that the arrest in the seduction case is being made more as a matter of persecution than as a legitimate prosecution for a criminal offense you would have a right to dispose of one case before bringing the other, as you would also have the right to refuse to issue a warrant upon the second charge unless you are convinced that you have available sufficient evidence to sustain a conviction, but upon the legal proposition contained in your inquiry I am of the opinion that the defendant may be arrested upon separate warrants for both seduction and bastardy.

Criminal Law—Abandonment of Wife—Physical presence of accused where and when wife becomes necessitous not necessary to commission of crime.

MR. CHARLES KIRWAN,
District Attorney,

May 1st, 1912.

Ladysmith, Wisconsin.

In your favor of April 26th you request my opinion as to whether a charge of abandonment of wife and minor children can be sustained under Section 4587c of the statutes against

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a defendant under the circumstances stated. Those circumstances are that the defendant went to a Western state to work leaving his wife and three young children in this state on April 13th, 1911; that he left with the understanding that his wife and children were to follow him and gave his wife on leaving about \$15.00; that in August he sent her \$25.00 more, but aside from that she has received no support from him since he left; that her health has now failed so that she is unable longer to support herself.

It seems to me that the facts stated make a case within Section 4587c as re-enacted by Chapter 576 Laws of 1911 providing that "any person who shall, without just cause, desert or wilfully neglect or refuse to provide for the support and maintenance of his wife in destitute or necessitous circumstances * * * shall be guilty of a crime." Such crime was not committed when defendant left for the West, but when the wife and children becoming destitute he neglected to provide for them. The fact that defendant was then physically absent from this state does not prevent his committing the crime here. As to some crimes physical presence of the accused at the place where the crime is committed is not essential to guilt.

Burton vs. United States, 202 U. S. 344, 387.

This rule has frequently been applied to the crime of abandonment and a defendant held to be rightly indicted in the county "where the duty of providing for the wife and children should be discharged."

State vs. Dvoraek, 118 N. W. (Ia.) 399.

State vs. Peabody, 56 Atl. (R. I.) 1628—9

Braum vs. State, 50 S. E. (Ga.) 378—9

Cleveland vs. State, 67 S. E. (Ga.) 696

Ware vs. State. 68 S. E. (Ga.) 443.

The rule is thus stated in Cye: "In order to warrant a conviction for abandonment, the desertion must have taken place, within the state, but the place where the children were and not where the father was at the time or during the period

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complained of fixes the venue of a prosecution for non-support of the children”.

29 Cyc 1678.

The defendant cannot be convicted except in the state where the offense was committed and consequently cannot be so convicted in the state where he is now residing.

Jennerson vs. State 5 S. E. (Ga.) 131.

Criminal Law—A De facto Justice of the Peace may legally try a criminal case.

THORWALD P. ABEL,
District Attorney,
Sparta, Wisconsin.

June 14th, 1912.

Yours of June 7th is received. You state that you have a criminal prosecution pending before Justice O. J. Jackson, of your city; that Mr. Jackson was elected justice of the peace at the spring election of 1911 for two years; that at the April election in 1912 he was elected city treasurer of the city of Sparta and that he is now holding and filling both the office of justice of the peace and that of city treasurer. You state that the question is raised as to his jurisdiction in this criminal prosecution and you desire my opinion as to whether or not he can legally hold the office of justice of the peace while holding the office of city treasurer.

In answer I will say that the question as to the incompatibility of these two offices is not an easy one to determine. I have looked into the matter somewhat, but have not reached a conclusion regarding it, as it would require a careful investigation of the authorities and the duties of the two offices; but I find that it is not necessary to pursue the investigation further, for the reason that the justice of the peace in question is a *de facto* officer and his acts as such cannot be suc-

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cessfully attacked in a criminal proceeding before him. His official acts will be valid.

See *In re Burke*, 76 Wis., p. 357.

Tolle v. Stone, 1 Pinney 230.

8 Am. & Eng. Ency. of Law 818.

I am therefore of the opinion that his jurisdiction in the criminal prosecution in question cannot be successfully assailed.

Criminal Law—Strikes—No violation of ch. 364h, laws of 1911, by publishing advertisement which contains no representation as to the existence or non-existence of a strike.

MR. JOHN J. HEALEY,

June 19, 1912.

District Attorney.

Manitowoc, Wisconsin.

In your favor of June 15th you state that at the present time there are certain labor disputes existing between the Aluminum Castings Company of your city and its employes; that the company has inserted in one of your daily papers an advertisement reading as follows: "Wanted—Coremakers, machine molders, handy men. Good pay and steady work guaranteed. Apply Aluminum Castings Company, Manitowoc, Wisconsin." And you request my opinion as to whether or not the company has, by publishing such advertisement, violated chapter 364, laws of 1911. The law in question provides:

"It shall be unlawful for any person * * * doing business in this state * * * to induce, influence, persuade or engage any person to change from one place to another * * * to work in any branch of labor through or by means of knowingly false representations, whether spoken, written or advertised in printed form, concerning the kind or character of such work * * * or the existence or non-existence of any strike, lockout or other labor dispute affecting it and pending," etc.

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The quoted advertisement makes no representation of any kind as to the existence or non-existence of a strike, unless it can be said that the failure to mention the existence of such strike is a representation that there is no strike existing. While the suppression of the truth may under certain circumstances be a fraudulent representation, I do not think that it is such unless there is some duty to disclose the fact in question. The statute, in specifying that the representation must be of "the existence or non-existence of any strike" thus indicates that mere silence was not intended to be included unless perhaps it be in a case where there was some duty to make known the exact situation. In view of the rule laid down by the courts that penal statutes are to be given a strict construction in favor of the accused, I believe that you would find it very difficult if not impossible to secure a conviction under the circumstances stated.

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OPINIONS RELATING TO EDUCATION.

Education—Normal Schools—Under ch. 495, Laws of 1909 providing for the auditing of all the financial transactions and accounts of all the Normal Schools requires that the books and records in the office of State Treasurer and Secretary of State be examined so far as they contain matters pertaining to the Normal schools.

HON. C. H. CROWNHART,

July 19, 1910.

Vice President Board of Regents of Normal Schools.

You call my attention to chapter 495 of the laws of 1909, which provides:

“The board of regents of state normal schools shall cause all of the financial transactions and accounts relating to the several state normal schools under their supervision at the close of each biennial period to be fully and thoroughly examined by an audit company of recognized business standing and reliability and approved of by the governor and in no way connected with any such school or with any of its activities.”

You state:

“The Board of Regents desire to know to what extent this audit should be carried. We are in doubt as to whether the auditor should examine the books of the State Treasurer to determine whether the Board is receiving credit for all the interest that it is entitled to on funds under its jurisdiction. We are in doubt as to what extent the books of the Secretary of State should be examined for this purpose. We are in doubt as to what ex-

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tent an examination should be made to determine what securities and moneys are on hand in the state treasury covering normal school funds. We will be pleased to have a report from you giving detailed directions to the auditor as to the extent of his duties.”

In order to fully and thoroughly examine all the financial transactions and accounts of, or relating to, the several normal schools, it seems to me that it is necessary that the auditor should examine, not only the books of the State Treasurer, to determine whether the board is receiving credit for all the interest on its funds, but the books of the Secretary of State, so far as they throw light on these accounts. I am also of the opinion that an examination of the securities and moneys on hand in the state treasury covering the normal school funds should be made to such an extent as to give the auditor sufficient knowledge to make a full and detailed report thereof.

Education—Schools—Principal or Superintendent of may not act as agent for sale of school supplies.

When Principal or Superintendent is “connected with” any public school.

HON. C. P. CARY,

July 14, 1911.

State Superintendent.

In your letter of the 13th inst. you ask for a construction of section 501 of the statutes of 1898, which reads as follows:

“Neither the state superintendent, his assistant, nor any person in his office nor any county superintendent nor school district officer, nor any officer or teacher connected with any public school shall act as agent or solicitor for the sale of any school books, maps, charts, school library books, school furniture, apparatus or stationery, or furnish any assistance to or receive any reward therefor from any author, publisher, book seller or dealer doing the same. Every person violating this section shall forfeit not less than fifty nor more than two hundred dol-

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lars for each offense and be liable to removal from office therefor.”

Your question is,

“Does this statute operate to prohibit a city superintendent or a teacher who has during the past year been in charge of the schools in a certain city and who is under contract to take charge of the same school next year from, during the summer vacation period, working under salary or commission with a firm engaged in the manufacture of laboratory furniture, such as physics, tables, chemical desks or tables, chemical hoods, biology or botany tables and desks. Furniture of this character is used only in colleges, academies and the high schools.”

In explanation of your question you state that the usual term in a free high school during the year is nine months, commencing on or about the first of September and closing early in June, and that consequently these principals or superintendents are free from any claim whatever upon their time or services during the intervening period; in other words, for the three summer months, the city or district in which they are employed does not exercise any authority over the action of these people.

In my opinion the answer to your question would depend entirely upon the contract under which the superintendent or teacher is employed. If he is employed for a full year and the new contract takes effect immediately upon the expiration of the former contract, so that the time intervening between the terms of school is merely a vacation, and not a cessation of employment, then the statute would prohibit such superintendent or teacher from working in the manner indicated in your letter. If, however, his term of employment under the one contract ceases with the end of the school term in June and, under the other contract, the term of employment does not begin until the beginning of the school term in September, then, during that interim, he is not connected with any public school and therefore would not be prohibited from such employment.

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Education—School houses three or more stories high are required to have fire proof stairs on the outside.

C. A. KADING,

August 30, 1911.

District Attorney, Dodge County,
Watertown, Wisconsin.

Yours of August 24th is received. You inquire whether section 1636—4, as amended by the laws of 1911, applies to school houses two stories high and whether fire escapes must be constructed for school houses not exceeding two stories in height.

In answer to your inquiry I will say that, in sub-section 2 of said section 1636—4, of chapter 441, laws of 1911, school houses are expressly mentioned and the law of course, applies. This law requires school houses three or more stories in height to have one or more good substantial metallic or fire-proof stairs or stairways ready for use at all times, reaching from the cornice to the top of the first story and attached to the outside.

I know of no statute requiring school houses of two stories to have fire-proof stairs or stairways. Sub-section 1 of said section 1636—4 applies to every person or corporation owning, occupying or controlling any building now or hereafter used in whole or in part as a public or private institution, public hall, place of assemblage or place of public resort or opera house two stories in height in which one hundred and fifty people or more are permitted to assemble. There can be no question that this applies to school houses, as the word "corporation" may be construed to include public or quasi corporations.

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Education—School—School Fund—Method of apportioning the common school fund income.

HON. CHARLES P. CARY,

December 15, 1911.

State Superintendent of Public Instruction.

In your letter of December 14th you request an opinion for the guidance of your department in request to its duty in the apportionment of the common school fund income and the so-called seven-tenths mill tax. You state that section 554 of the statutes provides that the school fund income shall be apportioned by the State Superintendent between the 10th and 15th days of December in each year; that the amount to be so apportioned shall include all moneys belonging to said fund received prior to the first day of December in the same year, together with the amount thereafter to accrue to such income from the state tax levy made in the same year and the two hundred thousand dollars to be apportioned from license fees and taxes paid by corporations in February following, under the provisions of section 1072a, etc.; that such apportionment shall be made among the several counties, towns, villages and cities according to the number of children in each over the age of four and under the age of twenty, as shown by the reports made to the state superintendent for the year preceding, ending June 30th; that section 1072a of the statutes provides that there shall be apportioned annually to the common school fund income an amount equal to seven-tenths of one mill for each dollar of the assessed valuation of the taxable property in the state, etc., exclusive of the property of the corporations that pay license fees or that are assessed for taxation by a state board of assessment, to be derived annually as follows: two hundred thousand dollars from the license fees or taxes paid by said corporations, and the balance from a tax which shall be levied on all other taxable property, etc.; that under date of December 4th Honorable James A. Frear, secretary of state, in accordance with the law, certified to your department the amount of the balance in the school fund income on December 1st and the amount

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of the tax levied for common schools and the amount that will be transferred in February next from the general fund to the school fund income as authorized by chapter 313 of the laws of 1903; that your department, in accordance with the direction of the statutes referred to and such certificates from the secretary of state's office, has apportioned the sum certified by the secretary of state, less the amount necessary to be withheld according to the provisions of chapter 600 of the laws of 1907, as amended by chapter 154, laws of 1909, and the amount withheld for the payment of the salary and expenses of the rural school inspector; that according to the provisions of chapter 460-10 of chapter 323, laws of 1911, the state treasurer is directed to set aside from that portion of the common school fund known as the seven-tenths mill tax or from any other general state tax levied for the support of said schools, ten cents for each person of school age in this state for the benefit of the teachers' insurance and retirement fund; that chapter 323 of the laws of 1911 expressly provides that it shall not apply to cities of the first class; that the state treasurer has notified you that he intends to set aside the said ten cents for each person of school age and that, when he does so, there will be in the common school fund income an amount approximately \$65,000 less than has been certified to your department as being in that fund by the secretary of state; and you ask whether you have any remedy whereby, in accordance with the provisions of law, your department or any of the other departments interested could legally adjust the provisions of sections 554, 1072a and 1072b of the statutes and section 460-10 of chapter 323, laws of 1911.

In reply I will state that in my opinion the plan suggested by you is the most feasible way in which you can comply with the various provisions of law referred to by you: that is, that your department obtain a per capita on the amount to be apportioned for all persons of school age residing in the state on the 30th day of June last and apportion the amount to the city of Milwaukee on the basis of the full per capita and then proceed to apportion among the other cities, towns and vil-

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lages of the state on the basis of a per capita, less by ten cents. An apportionment thus made would total the exact amount of money that would be in the hands of the state treasurer after he has complied with the provisions of section 460—10 of chapter 323, laws of 1911.

In construing statutes it is the rule that they should be so construed as to give effect to all of them, if that can be done; that, in so far as there may be conflict between two statutes, the later shall prevail. Under these rules of construction it would seem to me that section 554 of the statutes has by implication been amended by section 460—10, so as to warrant making the apportionment in the manner suggested by you.

Education—Stout Institute—Board of Trustees of Claims against should be verified as provided by Sec. 145 of the Statutes, relating to claims against the state.

HON. LOUIS E. REBER,

November 23, 1911.

Secretary Board of Trustees Stout Institute.

In your letter of November 17th you quote from section 553p—10 of the act relating to industrial education, etc., being chapter 616 of the laws of 1911, the following:

“The state treasurer shall be *ex officio* treasurer of the board, but the board may appoint a suitable person to receive fees, or other moneys, that may be due such board, to disburse any part thereof, to account therefor, and to pay the balance to the state treasurer,”

and you ask whether or not, in the disbursement of the funds other than those turned over to the state treasurer, the board of trustees of the Stout Institute is obliged to observe any state regulation.

Section 145 of the statutes, as amended by chapter 523 of the laws of 1909, provides:

“All accounts and claims against the state, when payment thereof is provided by law to be paid out of the state

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treasury and the rate of compensation is fixed by law or authorized to be fixed by some officer or persons or by the secretary of state shall be audited. To entitle it to be so audited every such claim or account must specify the nature and particulars thereof and be verified by the oath, affidavit, or affirmation of the claimant or his agent in writing, together with a certificate of the officer ordering or making the claim or account, if any, or as otherwise directed by law; and the secretary of state may require the person presenting the same or any other person or persons to be sworn before him touching such claim or account, and when so sworn to answer orally or in writing as to any facts relating to the justness of the claim or account, or the liability of the state. All items of expenditure of one dollar and over shall be accompanied by receipts excepting where other satisfactory evidence is accepted by the auditing officer. No item shall be audited for tips, porters, parlor car seats other than sleeping car berths, or for personal expenses not necessarily incurred by public duties. No item shall be audited for expenses of any officer or employe of the state or university while attending any convention or other meeting held outside of the state unless such expense shall be authorized by the governor, or specific statutory authority exist therefor. All items for traveling expenses within the state shall before audit be certified to have been incurred in the performance of duties required by the public service. No account against the state for traveling expenses shall be audited until there is attached thereto the affidavit of the claimant to the effect that no part of the expense of traveling therein charged for has been had upon a free pass or free transportation of any nature whatever, and that the amount therein charged as a disbursement for transportation or for other expenses incident to travel has been actually paid out. The secretary of state shall furnish blank forms of the affidavit required by this section to all persons who travel on business for the state at

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the expense thereof. The order of the secretary of state auditing any claim or account shall be endorsed on or annexed to such claim or account, shall specify the amount allowed and from what fund the same is payable, and the act or part of act which authorizes such claim or account to be paid out of the state treasury, and, together with such claim or account and all evidence relating thereto, shall be filed and preserved in his office."

While this section is not made specifically applicable to the board in question, yet, as that board is required to account for all moneys disbursed and pay the balance to the state treasurer, in my opinion such disbursement should only be made upon claims which are verified and accompanied by the statements and affidavits as provided in this section.

*Education—Schools—Town Board of Supervisors—*Under Sec. 516 of the Statutes, as amended by chap. 388, Laws of 1911, it is mandatory upon the town board of supervisors to call a meeting, between the 1st day of March and the 1st day of June, 1912, to abolish the township system of schools, and create independent districts.

In case of their failure to take such action, mandamus will lie.

MR. JAMES C. MORGAN,

January 17, 1912.

District Attorney,

Wausaukee, Wisconsin.

In your letter of the 13th, you ask if chapter 388 of the Laws of 1911 of itself abolishes the township school system and makes it compulsory for towns now operating under the township system to adopt the district system, or if the township system remains in force until it is abolished by action of the people of the town.

Subsection 1 of Section 516, of the statutes, as amended by Chapter 388, of the Laws of 1911, provides in part as follows:

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“Whenever the township system shall be abolished in any town, the town board of supervisors of said town shall meet for the purpose of creating and forming suitable independent districts. Such meeting shall be held between the first day of March and the first day of June, 1912.”

This would appear to be mandatory and require the meeting therein provided for to be held. In case the town board does not call such meeting as provided for in said chapter I presume they can be compelled to do so by mandamus proceedings.

Your second question is: “If this chapter of itself abolishes the township school system without any action on the part of the people, what would be the effect of the supervisors not calling a meeting as required by this chapter and of the town not being organized under the district system as required by this chapter after June 22, 1912? Would the township system still continue in force even though abolished by this chapter?”

Subsection 2 of Section 516, as amended by Chapter 388, provides in part as follows:

“The supervisors shall grant a public hearing and when the hearing is closed they shall at once proceed to create one or more suitable independent districts making the order to take effect on Saturday, June 22, 1912, and the date for the first district meeting shall be the first Monday in July at seven o’clock in the afternoon.”

The chapter does not appear to be self-executing; it requires some action upon the part of the town board of supervisors, but as the chapter leaves absolutely no discretion in the hands of the supervisors but requires them absolutely to call the meeting provided for and abolish the township system and create one or more independent districts, the board must comply with the terms of the law. In case of their failure so to do, they could be compelled to take such action by mandamus proceedings.

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Education—For a school Board to buy with the funds of the district pictures of Christ for the rooms as decorations is not a criminal offense.

S. J. WILLIAMS,

February 8, 1912.

District Attorney for Sawyer County,
Hayward, Wisconsin.

In yours of February 1st you state that the school board of the town of Radisson purchased four pictures of Christ; that a bill was presented to the board and a school warrant issued for the same and that a tax payer has demanded of you that a criminal warrant be issued against the members of the school board for allowing the bill and issuing the order for the same. You desire to know what you should do in the matter.

In answer I will say that you have not called my attention to any provisions of the statute which it is claimed the members of the school board have violated. I am not aware of any criminal law that has been violated, and of course no criminal warrant can be issued against them.

Education—School Districts—Taxation—Bonds—Bonds not maturing in current year are not to be included in determining limit of taxation—Refunding bonds may not be voted at same time as original issue—Sinking fund not necessary.

HON. C. P. CARY,

May 2, 1912.

State Superintendent.

Your favor of April 30th at hand in which you request my opinion upon the following questions:

1: You state that at a regular annual school district meeting the electors of a district voted to raise the sum of \$18,431.64 by taxation for the purpose of meeting the current expenses of the school district; that at an adjourned meeting held July 25th the electors passed a resolution authorizing the issue of \$20,000 of bonds for the purpose of providing funds for erecting a new

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school building; that at the same meeting another resolution was adopted authorizing the issuance of \$8,000 of bonds for the purpose of purchasing a site; that at this same meeting a third resolution was adopted authorizing an additional issue of \$25,000 of bonds to be used for the erection of the school house, making the total levy voted at the annual district meeting and the adjourned district meeting \$71,421.64.

You call my attention to Section 430a of the statutes providing that a school district taxes levied in any one year shall not exceed 2% of the assessed valuation of taxable property in the district for the preceding year.

You further state that the taxable property in the school district referred to according to the assessment for the preceding year was \$2,668,633, 2% of which would be \$53,373.26, and you ask whether the words "in any one year" mean from January first of one year to January first of the next, or from the time of one regular annual meeting, that is the first Monday in July, until the time of the next annual meeting.

It seems to me that you are in error in assuming that the amount of bonds authorized for the purpose of erecting a school building and purchasing a site are to be included in determining the total amount of the taxes levied for the year. This would be the case only where the whole amount of the bonds falls due that year so that it would be necessary to levy a tax payable in that year for the full amount thereof. If, as must almost necessarily be the case, the bonds are at least partially payable in subsequent years only the amount of principal and interest falling due in any one year need be included in determining whether the school district has exceeded the 5% limit imposed by Section 430a.

Herman vs. Oconto, 110 Wis. 660, 673.

This seems to make it unnecessary to discuss the question you ask as to what is meant by the words "in any one year".

2: You also ask: "If this school district issued \$20,000 of bonds all payable at the same time, that is ten years from Feb. 1st, 1912, and levy a tax to meet their payment at the maturity of such bonds without any provision for a sinking fund,

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can said school district under Section 436a (Section 476a) at their annual meeting before said bonds mature, vote other bonds to refund said issue, said new bonds not to run over ten years so as to make the total time of said indebtedness not to exceed the constitutional limitation of twenty years from the time the debt was originally contracted?"

Section 475 of the statutes, prior to its amendment by Chapter 172, Laws of 1905, providing that bonds issued by a school district should be payable in annual installments in not exceeding ten years. Since such amendment such bonds must be payable in annual installments or otherwise in not exceeding fifteen years.

Section 476a still provides that the last installment of refunding bonds shall be payable in not exceeding 20 years from the time the indebtedness was originally contracted. Since the statute now requires bonds to be payable within fifteen years a plan of authorizing refunding bonds at the time the original bonds are issued in order to lengthen this time to twenty years would seem to be of doubtful validity. It would merely be indirectly doing what cannot be done directly, and I am therefore of the opinion that the statute does not authorize such procedure.

3: You also ask: "If this school district voted an issue of \$20,000 of bonds, all to become due at the same time, that is ten years from Feb. 1st, 1912, without any provision for a sinking fund, is it legally necessary for said district to each year, before the maturity of said bonds, reserve and set aside a certain proportion of said amount as a sinking fund to meet the payment of bonds at their maturity?"

I find no provision of the statutes requiring a sinking fund and in the absence of some statute requiring it, I do not think that it is necessary to the validity of an issue of bonds. Section 475 requires that a tax shall be levied sufficient to pay the interest and principal on the loan as they fall due, and it seems to me that no other provision for a fund to pay such principal and interest is necessary or required. "A requirement that before bonds are issued provision must be made for their pay-

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ment or redemption must be complied with for the bonds to be valid and no plan or scheme for making such provision other than that prescribed by statute can lawfully be substituted.”

28 Cyc 1593.

Official Opinions—Elections.

OPINIONS RELATING TO ELECTIONS.

Elections—Ballots, etc.—Cities, villages, etc., should be placed in alphabetical order in arranging names of candidates on official ballot pursuant to ch. 464, L. 1909.

HON. JAMES A. FREAR,
Secretary of State.

July 19, 1910.

In your communication of the 7th inst. you have asked for my interpretation of chapter 464 of the laws of 1909, concerning the order of the names of candidates upon the official ballot.

Paragraph 2 of section 11—10 of that chapter provides that

“For the purpose of determining the order in which the names of candidates for each office for whom nomination papers have been filed in the office of the county clerk shall be placed on the primary ballot, the county clerk shall prepare a list of the election precincts of his county. Such list shall be prepared by arranging the various towns, cities and villages of the county in alphabetical order, and the wards or precincts of each city, village or town in numerical order under the name of such city, village or town. The precincts in each assembly district within the county shall be arranged in the same manner.”

I am of the opinion that, according to the provisions of this section, the cities, villages and towns should be placed together in alphabetical order: that is, if there are towns the names of which begin with *A* and cities and villages the names of which begin with *A*, they should be placed together at the top of the list, while another interpretation might meet the literal direc-

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tion of this statute, this interpretation coincides with the spirit of the law as shown by the provision relating to the precincts of towns, cities and villages and the precincts in assembly districts. I believe that this construction fully meets the letter and the spirit of the law.

Concerning the sample ballot to be provided by the county clerk, I will say that the statute provides that it shall be the ticket of each party. There is no provision that the individual ticket of each candidate—that is, with his name arranged in the particular way in which it will appear in each case—shall be furnished. The purpose of the statute was, as you suggest, to apprise the candidate that his name was properly printed under the proper party designation.

Election—Secretary of State should submit to the people joint resolution 38 A. under ch. 514, Laws of 1909.

HON. JAMES A. FREAR,
Secretary of State.

July 21, 1910.

You call my attention to Joint Resolution 31 A. (43 S.), 1907, relating to water powers, which was regularly passed by the session of 1907, reference to the same being found on page 1384 Senate Journal, also on page 1293, laws of 1907. You state that, as a proposed amendment to the constitution, it was thereafter regularly published as required by law; that in 1909 it came before the Legislature as Joint Resolution No. 38 A, and that the record of Joint Resolution No. 38 A shows that the same was laid on the table at the 1909 session (see page 1665, 2nd volume Assembly Journal for 1909), but that, under Joint Resolution 63 A (21) of the session of 1909, recorded on page 817, laws of 1909, it appears that Joint Resolution No. 38 was referred to the special session of the Legislature for 1909 and consideration thereof postponed until said special session; that chapter 514 of the laws of 1909 provides that the amendment contained in Resolution 38 A be submitted to the people at

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the general election to be held on Tuesday succeeding the first Monday of November, 1910.

You inquire whether or not the question is now properly presented for submission to the people and whether or not the enactment by the Legislature of 1909 of Joint Resolution 21 (63 A), postponing further consideration of the matter until the convening of the special session of the Legislature, does not in effect prevent any further action on the amendment for the reason that no special session has been held and no further consideration given to said resolution.

In answer to your inquiry I refer you to article XII, section 1, of the constitution of Wisconsin, which provides that, after the amendment has been adopted by one legislature, it shall be referred to the legislature to be chosen at the next general election and, if, in the legislature so next chosen, such proposed amendment or amendments shall be agreed to by a majority of all the members elected to each house, then it shall be the duty of the legislature to submit such proposed amendment to the people in such manner and at such time as the legislature shall prescribe.

It is true that up to the present time no special session of the legislature has been held, but in view of the fact that it is possible that one may be held before the general election and of the express direction of the legislature for the submission of the question to the people at such election, it is my opinion that you should submit the same as directed.

Elections—Ballots—The County Clerk is not required to print sample ballots showing the names as arranged by each rotation.

EDWARD VOIGT,
District Attorney,

August 5, 1910.

Sheyboygan, Wisconsin.

In answer to your letter of June 30th I will say that I do not think that section 11—11 of the election laws may be interpreted as requiring the printing of an individual sample

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ballot; that is, to require the county clerk to print the names as they are arranged by each rotation. A sample ballot that contains the names of all the nominees I think fulfills the requirements of the law. The number of sample ballots to be printed is regulated by section 11—25, paragraph 42, of the election laws.

Elections—Candidates—The declaration of a candidate that he will qualify for the office for which he files nomination papers may be filed or made at any time before the county clerk prepares the ballots.

EMERY W. CROSBY,

August 16, 1910.

District Attorney,

Neillsville, Wisconsin.

You state that three candidates for county office in your county have failed to file with their nomination papers or to file within the five days thereafter prescribed, the declaration that they will qualify as such officers if nominated and elected. You inquire what the status of these three candidates is.

In answer I will refer you to an opinion rendered by this department, which you will find on page 357 of the biennial report and opinions of the Attorney General for 1908. The question is there answered. It is necessary that this declaration be made in order that the candidates may have the right to have their names printed on the primary ticket. However, the declaration may be made at any time before the ballots are prepared by the county clerk. (See said opinion.)

I may state that the law was amended since that opinion was given, requiring the declaration to be filed five days after official notice of the nomination, instead of five days after the primary, as required by the original law. But this amendment to the law will not make any difference in the interpretation that must be given it. This department still adheres to the opinion rendered by Mr. Sturdevant.

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Election—Sec. 11—18 construed as to number of votes required to entitle one who has not filed nomination papers to go on ticket as party candidate.

MR. THOS. F. KONOP,

August 24, 1910.

District Attorney,

Kewaunee, Wisconsin.

You inquire whether a candidate who receives in the primary as many votes as are required for nomination papers by simply having his name written on the ballot by the voters is entitled to have his name put on the party ticket on which he receives the vote even though he did not receive 20% of the vote his party cast in the previous general election.

In answer to your inquiry I will say that under section 11—18, subdivision 1, it is necessary that the total number of votes cast for all the candidates for nomination for any one office must be 20% of the party vote cast at the previous general election. It is not required that the candidate in question receive such 20% but that all of the candidates for office receive the 20%. If the vote for all the candidates for a certain office is 20% and the candidate who has received the highest number of votes did not file nomination papers but had his name written in by the voters, in order that he be entitled to go on the ticket he must have as many votes cast for him as it requires to have signers to his nomination papers. A careful reading of this statute will show that it is clear and not open to any other construction.

Note. See opinion to Konop dated August 30, 1910.

THOMAS F. KONOP,

August 30, 1910.

District Attorney,

Kewaunee, Wisconsin.

You state that I must have misunderstood your former question and, in order to make your question more plain, you state the following concrete case:

“Suppose no person filed nomination papers for the nomination for sheriff on the Republican ticket in Kewaunee

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County; and suppose that John Jones receives as many votes at the coming primary as are necessary for nomination papers by having his Republican friends write his name in the blank space on the Republican primary ballot under section 11—18, sub. 3, but Mr. Jones does not receive twenty per cent. of the vote. There is no other candidate for that office and no name is printed in the ballot for that office.

“Now, then, section 11—18, sub. 3, would require the county clerk to place the name of John Jones on the ballot as a candidate for sheriff. Will he be the Republican candidate for sheriff, not having received twenty per cent. of the votes as required by section 11—18, sub. 1?”

In answer to your inquiry I will say that Mr. Jones cannot be the Republican candidate for sheriff, for the reason that it requires twenty per cent. of the party vote cast for governor at the last previous general election, to make him the candidate of the Republican party. Section 11—18, sub. 3, does not require that his name be placed upon the ballot. This section must be read in connection with the two sections preceding. The section means simply that, although the twenty per cent. vote is cast for all the candidates, if the party receiving a majority of all the votes cast for all the candidates did not file nomination papers, then, in order to be entitled to a place on the ballot, he must have received as many votes as there are signatures required to file nomination papers.

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Elections—Vacancies—Political Committees—The provision in the law relating to elections authorizing the party committee to fill “vacancies occurring after the holding of any primary,” does not authorize the filling of a vacancy caused by the failure to cast the requisite number of votes to entitle the candidate’s name to be placed on the ballot under the party designation.

HON. JAMES A. FREAR,

September 24, 1910.

Secretary of State.

I am in receipt of your letter of this date, inclosing a letter from Hon. J. Burritt Smith, Chairman of the Prohibition State Central Committee, which is submitted for an opinion.

Mr. Smith says:

“In view of the failure of some of our party candidates to secure the 20% vote at the primary, and thereby become the ‘party nominee’, I desire to submit to you this question:

Under section 11-13 of the primary election law, may the party committee, in case of such a failure nominate party candidates—fill the vacancy? Put in another way what is the meaning of the words, “Vacancies occurring after the holding of any primary shall be filled by the party committee of the city, district, county or state, as the case may be,” in said section 11-13?

The only meaning that can be given to the words, “Vacancies occurring after the holding of any primary” is that which the words plainly express. To occur is to happen; to take place. A vacancy could not occur after the holding of any primary, unless the place made vacant was filled at the primary.

Mr. Smith’s contention, if sustained, would abrogate the 20% law and give to party committees power to make nominations where the electors of the party failed to cast any votes for candidates for office.

Subdivisions 2 and 3 of sub-section 18 of section 11 Wisconsin Statutes fully safeguard candidates who failed to receive

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the necessary 20% of the vote cast for their party candidate for governor at the last general election.

I cannot concur in the views expressed in Mr. Smith's letter and I am of the opinion that party committees can not nominate and have placed under party designation on the official ballot candidates where the electors of such party failed to cast 20% of the vote for governor at the preceding general election.

Elections.—Information to voters must be published as required by Sec. 37 Laws of 1909.

It need not be printed at the head of the official ballot.

Sheriff is entitled to ten cents per mile actually traveled.

MR. JAMES KIRWAN,

September 14, 1910.

District Attorney,

Chilton, Wisconsin.

You inquire whether the county clerk must now publish under our law with the general election ballot for November, 1910, all that part of information to voters which is found on pages 35, 36 and 37 of the laws of 1909, and also whether the same must be published at the head of the official ballot to be voted for in the November election 1910.

In answer to your inquiry I will say that it is necessary in the information to voters to publish that part which is given in section 37 of the laws of 1909 and found on pages 35, 36 and 37 of said laws. It is not necessary to publish the information to voters at the head of the ballot as used at the election. The form for the official ballot is given on page 41 of the laws of 1909 and contains all that is required to have printed on the ballot and nothing else need be printed except what is indicated on said form.

You also ask the question whether a constable, who serves three criminal warrants for three separate defendants for illegal fishing on different dates but who serves all three of them on the same trip and carries all three defendants in his rig in the same trip, he can legally charge three separate bills for full travel in the three cases.

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In answer to this inquiry I will say that subdivision 27 of section 731 of the laws of 1908 provides that he is entitled to ten cents per mile for every mile actually traveled. In the three cases he has made only one trip and therefore is entitled to only the actual travel and this might be apportioned amongst the three cases. I have been unable to find a decision of our court but I am of the opinion that under the wording of this statute this would be the ruling of the court.

Elections—Corrupt Practices—Political Subscription.—There is nothing in the law prohibiting an employe of the state making a voluntary subscription of money for political purposes, if not given to one prohibited by law from receiving the same, and the same is not solicited in any place in which such solicitation is prohibited by law.

HON. JAMES A. FREAR,

November 10, 1910.

Secretary of State.

In reply to your favor of the 7th inst. I will say that I am not aware of any law that will prevent an employe of the state from making a voluntary subscription of money for political purposes if the same be given to one not prohibited by law from directly or indirectly soliciting or receiving the same and if said soliciting or receiving does not take place in any building, office or room occupied for any purpose by the state government.

Your second question is covered by section 28 of the Civil Service Law which provides:

“No office, agent, clerk or employe under the government of the state shall directly or indirectly solicit or receive or be in any manner concerned in soliciting or receiving any assessment, subscription or contribution for political service whether voluntary or involuntary for any political purpose whatever from any officer, agent, clerk or employe of the state.”

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Elections—Ballot—Until a political organization casts one per cent or more of the votes of the state or subdivision thereof its candidates must appear on the official ballot as individual nominations only.

HON. JAMES A. FREAR,

October 11, 1910.

Secretary of State.

I am in receipt of your letter of this date inclosing a communication from John Vierthaler, an officer of the Socialist Labor Party in which he says:

“At the last state election the candidates of the Socialist Labor Party nominated by petition, appeared on the voting machine ballot (in the fifth column), but the lever controlling this fifth column was locked preventing the voters from voting this ticket straight and in fact preventing them from voting it at all, presumably upon the ground that the nominations of the Socialist Labor Party were considered individual nominations.

We call your attention to the following paragraphs in the election laws: paragraph 20, basis (d), page 11, paragraph 43, pages 34 and 35, paragraph 68, page 61, section 2.

We maintain that if above paragraphs should be so interpreted, that a full state ticket nominated by a political party which at the preceding state election did not receive the required number of votes to make it an official party, or a newly formed political party, would be considered as *individual nominations only*, that this would de facto prevent the possibility of a new political party regardless of the number of its adherents, being organized, and thus destroyed, if not the letter, the spirit of the law.

We respectfully submit this matter for your interpretation or that of the Attorney General.”

Subsection (d) of subdivision 5 of section 11 of the Wisconsin statutes reads as follows:

“The basis of percentage in each case shall be the vote of the party for the presidential elector receiving the larg-

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est vote at the last preceding presidential election. But any political organization which at the last preceding general election was represented on the official ballot by either regular party candidates or by individual nominees only, may, upon complying with the provisions of this act, have a separate primary election ticket as a political party, if any of its candidates or individual nominees received one per cent of the total vote cast at the last preceding general election in the state, or subdivision thereof, in which the candidate seeks the nomination.”

It appears from this that in order to have a separate primary election ticket, as a political party, it is necessary that at the last preceding general election, the Socialist Labor Party cast one per cent of the total vote, in the state or subdivision thereof in which the candidate seeks the nomination. Until a political organization casts one per cent or more of the votes of the state or subdivision thereof its candidates must appear on the official ballot as individual nominations only.

Elections—Ballots—Candidates not receiving 20% of party vote at Primary must appear in independent column on official ballot.

MR. W. K. PARKINSON,
District Attorney,

October 31, 1910.

Phillip, Wisconsin.

Replying to your letter of the 28th inst. you are advised that candidates at the primary of a party that did not receive twenty per cent of the vote of such party at the last general election can only appear on the ballot in the independent column, and have no right to an exclusive column by themselves. The arrangement of the independent column or columns for candidates for county officers is left to the county clerk.

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Elections—Notices—Fees of Newspapers—Weekly newspapers are entitled to 60 cts. for folio or \$1.20 for the two insertions for publishing the notice of the primary election.

MR. ALBERT S. LARSON,
District Attorney,
Shawano, Wisconsin,

November 3, 1910.

You call my attention to my former opinion to you under date of October 15th and you state that you desire to know what compensation weekly newspapers are to receive for publishing the notice of the primary election. My opinion referred simply to the notice for the general election. You call my attention to section 11—7, subdivision 5, which provides that it shall be the duty of the county clerk to publish such notice (notice of primary election) once each week for two consecutive weeks prior to said primary. You also call my attention to section 11—11, subdivision 2, which provides that the fees for publishing notices provided for in section 11—7 shall be at the same rate as provided for publishing information to voters in section 37. The provision of said section 37 are as follows.

“Compensation to be paid for all publications of such notices shall be 60c per square for weekly papers and one dollar per square for the first publication and 35c per square for each subsequent publication in daily papers,” etc

It being necessary to publish the primary election notice twice, the question arises whether, under this statute a weekly paper is entitled to 60c per folio for each of its two insertions or a total of \$1.20 per square.

In answer to your inquiry I will say that subdivision 5 of said section 37 defines the word “square” as used in said section to mean a space one inch in length of the column of the newspaper in which any such notice is published. This, in my opinion, can only mean one issue of the paper and if the publication is made in two issues a week apart, another 60c would have to be paid for the second publication. I do not see how a different construction could be placed on this law in view of the language used.

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Elections—Publication of Results—Under ch. 486 Laws of 1909 Subd. 2 (sec. 84) the county canvassers and not the county board must designate the newspaper in which to publish the results of an election. A publication made on order of the county board cannot legally be paid for by the county.

JOHN B. CHASE,

District Attorney,

Oconto, Wisconsin.

February 28, 1911.

You call my attention to the provisions of chapter 486 of the laws of 1909, and especially to subdivision 2 of that chapter (section 84 of the statutes). You state that, after the county canvassers of your county have determined what candidates received the highest number of votes at the recent election, they failed and neglected to have such determination published and did not designate any newspaper to publish their determination; that at the meeting of the county board on December 27, 1910. a resolution was introduced directing and authorizing the county clerk to have the determination of the county canvassers published in two newspapers in the county, one of which should be a Republican and one a Democratic paper; that the question has now been raised whether or not the county board had any power or authority under the statute of this state to order such publication. You state that the determination was printed in two papers designated by the county board after all the newly elected officers had assumed the duties of their respective offices, and you inquire whether the bill for the publication of such determination is a valid claim against the county under the circumstances stated.

In answer I will say that said statute reads as follows:

“Such determination shall be published in one or more newspapers of the county which the canvassers shall designate. If the canvassers decide to have said publication in more than one newspaper in said county, they shall designate at least one professing the political faith of the party which received the highest number of votes at the last general election in said county and at least one professing the

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political faith of the party which received the next highest number of votes at the last general election. The papers so designated shall be paid by the county.”

Under this statute it is made the duty of the canvassers to designate the papers in which the determination shall be published. I find no authority giving the county board the right to order the publication of the determination of the canvassers or giving them the right to designate the paper in which such publication should be made. The county board is authorized to do only those things expressly indicated by statute; and, as I find no authority in the statute for the action taken by your county board, I reach the conclusion that their action was void and that the publication can not be charged to the county.

Elections—Primary—Secretary of State.—Printing of pamphlets contemplated by ch. 650—1911 will be required for primary and General elections of 1912 and it is the duty of the Sec. of State to cause them to be printed and mailed to each voter.

HON. JAMES A. FREAR,

September 19, 1911.

Secretary of State.

You inquire whether the printing of pamphlets contemplated by the corrupt practices act, chapter 650 of the laws of 1911, will be required at the next primary and next general election. You call my attention to section 62n of said chapter, which contains the provision in reference to furnishing future poll lists with postoffice addresses, etc., to your department. You state that nothing of that character has ever been filed in your office before and that you have not at present a poll list with postoffice addresses of the various precincts in this state, and you inquire whether such pamphlet can legally be printed before local poll lists, which will not be provided before the next general election, are received, and, if such pamphlets are to be printed, how the distribution should occur, also whether or not contributions from candidates whose names are to appear in such

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pamphlet can be legally received before the poll lists provided by law are forwarded to your office.

Said chapter 650 was published July 15th, 1911, and provides that it shall take effect and be in force from and after its passage and publication. Section 94—20 of the chapter provides in part:

“Any candidate for nomination to any state or legislative office or for the office of senator or representative in congress who intends to file papers as provided by law, may, by himself or through his personal campaign committee or through any other person authorized by him, not later than the fourteenth day preceding the September primary, file with the secretary of state for publication in pamphlet form as hereinafter provided, a typewritten or printed statement duly signed and verified as hereinafter provided, with or without his portrait cut of suitable size and nature for such pamphlet, giving the reasons why he should be nominated.”

Section 94—21 provides:

“Not later than the thirty-fifth day before the September primary the secretary of state shall compile, prepare and cause to be printed in pamphlet form for each state senatorial district separately the statements filed for the candidates to be voted for therein, placing the statement relative to the candidate for governor first, following in order by those of the candidates for the other state officers, for presidential electors, for United States senator, for member of congress, state senator and assemblyman.”

Section 94—22 provides:

“At least ten days before the primary the secretary of state shall forward by mail to each voter in the state who appears on the list forwarded to him as provided in section 62n of the statutes, as made up from voters voting at the last general election, a copy of the pamphlet provided for herein for such primary.”

Section 94—23 has a similar provision authorizing candidates nominated to prepare a statement for the Secretary of State and

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a portrait cut to be printed in a pamphlet which the Secretary of State shall cause to be printed and circulated prior to the general election.

There are other provisions authorizing other persons and committees of parties to make statements which it is necessary for the Secretary of State to print in said pamphlet. There is also a provision in the law requiring a certain amount of money to be paid by each candidate for the pamphlet to be published for the primary and a certain amount for the pamphlet to be published for the general election.

You will notice that said section 94—21 provides that

“The secretary of state shall compile, prepare,” etc., and in section 94—24 which refers to the pamphlet for the general election, it is provided that the secretary of state “shall compile, prepare and cause to be published,” etc.

The pamphlet for the general election is to be printed not later than the thirty-fifth day before the general election and sent to the voters at least ten days before the general election. The pamphlet for the primary is to be printed not later than the thirty-fifth day before the September primary and sent to the voters at least ten days before the primary.

It is true that, before the passage of section 62n of this chapter, it was not the duty of county clerks to forward to your office the poll lists forwarded to them from each precinct of their county after election. Section 62n provides as follows:

“Within thirty days after any general election the county clerk in every county in the state shall forward to the secretary of state one of the poll lists of every polling precinct in his county. Any county clerk failing or neglecting to comply with the provisions of this section shall forfeit the sum of one hundred dollars, to be collected as provided by law for the collection of such forfeitures.”

You say that the difficulty in carrying out the various provisions of this statute arises by reason of the fact that you have at present no poll lists in your office, with postoffice addresses, to whom to mail these pamphlets and that this law does not require any to be filed until within thirty days after the next general election.

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A careful examination and reading of the provisions of chapter 650 makes it very apparent that the Legislature, in limiting the candidates in their campaign expenses and in making a great many acts unlawful that heretofore were lawful under former laws, intended that the candidates should have the benefit, in the coming primary, in September, 1912, and the general election of that year that is given to them by the publishing and distribution of the pamphlets under consideration, and it seems that it was an oversight on the part of the Legislature in failing to expressly provide that it should be the duty of the county clerks to forward the poll list filed in their office to your department at a specified time after the passage of the act. In conversation with members of the Legislature I have been informed that I am correct in the conclusions I have drawn and that the omission was an oversight, the members of the Legislature believing, when the law was enacted, that there was on file in your office a poll list with the addresses of the electors of the state; but, after a very careful consideration of the provisions of this law, and especially in view of the provision of section 94—38, which makes it a misdemeanor for any person to violate any provision of section 94—1 to section 94—38 inclusive, and providing for a severe penalty, I advise you that it is your duty to print the said pamphlet for the coming primary and general election. It is my opinion that the provisions of said sections 94—21 and 94—24, requiring you to compile, prepare and cause to be published the said pamphlet, are mandatory and that a violation of the sections would undoubtedly make you subject to a penalty under section 94—38.

I find, by examination of the statute (see chapter 476, laws of 1909) that the poll list prepared at the election by the election clerk contains the full name of the voter and his post-office address. Under section 62 of the statutes, before the amendment by chapter 650, it was required that a copy of said poll list be returned to the county clerk of the county within two days after the election. I find no express provision in the law requiring that county clerks file and preserve these poll lists in their offices. I understand that it is the practice of county clerks of this state to keep on file said poll lists. The only pur-

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pose that I can see for requiring said lists to be forwarded to the county clerks is to make them of use in the canvassing of votes by the canvassing board and also in election contests that may take place within a reasonable time after the result is known. As the county clerks have no further use for such lists of the last general election and as your department requires the same in order to carry out the provisions of said chapter 650, I would suggest to you, and I advise, that you send a request to the county clerks that they forward to you the complete poll list of all the precincts of their county. Although it was more than thirty days after the last general election when section 62n was enacted, still, I am of the opinion that the county clerks should send the lists to you upon your request. It will then be your duty, under section 94—22 and section 94—25, to forward by mail to every voter whose name appears on the lists so forwarded, a copy of the pamphlet under consideration.

Elections—Primary Law—Secretary of State—Further advice to secretary of state concerning his duty to carry out the provisions of chap. 650—1911 pertaining to printing and mailing pamphlets to voters at primary and general elections in 1912.

HON. JAMES A. FREAR,

September 28, 1911.

Secretary of State.

Madison, Wisconsin.

Your favor of September 22d in which you make further inquiries concerning your duties under chapter 650, known as the corrupt practices act, has been received.

You call my attention to certain difficulties which you think you will encounter in carrying out the provisions of this act. The expensive machinery required by the state printer for equipment in printing the pamphlets to be sent out to the voters of course should not influence you in carrying out the duties of your office. The printer will need this machinery anyway for future use and the expense incurred is not an

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expense of the state of Wisconsin. The cost of the pamphlets which you estimate at \$80,000 to the state is of course based upon the assumption that a complete list of electors will be secured and the full number of pamphlets authorized under said law will be printed and distributed. If, however, you fail in securing a complete list of the electors under said chapter 650, it would be your duty to have printed only as many pamphlets and 20% more as you have names with addresses on the lists sent you by the county clerks, so that the fewer names you would receive to whom to distribute the pamphlets the less would be the costs incurred by you for the state of Wisconsin.

You say that no provision of law requires county clerks to forward to your office any records of this character. It may be true that there is no statute expressly making it the duty of the county clerk to forward to your office a poll list now on file in the office of the county clerk, but in order to carry out the provisions of the act in question it was intended, as it plainly appears by said chapter 650, that the pamphlets should be mailed to the electors who voted at the previous general election. These are now on file in the county clerks' offices and they are of no further use to the counties. As I have suggested in my former opinion, I believe it is your duty to request the county clerks to forward to you a list of names of the voters as contained in the poll list secured from the last general election. I did not advise you to secure certified copies nor to ask the county clerks for certified copies and offer to pay for the same. I believe the county clerk should forward these lists to your office without any pay. County clerks of this state are, as a rule, on a salary and fees collected in that way would be turned into the county treasury. I find no appropriation by the legislature for fees to be paid to the county clerk for forwarding the poll lists in their offices and there is no express provision in the law making an appropriation for the fees to be paid by you. I do not anticipate that you will have any difficulty in securing the lists of the voters from the various county clerks. If it should transpire that

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you could not secure a complete list from the electors of all precincts of this state it would still be your duty, in my opinion, to cause the pamphlet to be printed and mailed to those names which you have secured. As is often the case when new statutes are enacted, defects occur which appear when it is endeavored to put the law into practice. In all such cases it is the duty of the administrative officer to carry out the provisions of the law as far as it is possible, and in doing this he should exercise due diligence to do everything necessary in order to carry out the express provisions of the law but also the spirit of the law.

It is therefore my opinion that you use due diligence and inform the county clerks of the fact that the poll lists in their offices are required by you for the distribution of these pamphlets and it would be singular if any county clerk of this state should refuse to send the poll list to you. There would be no objections to your returning the same to the county clerk if he should request you to do so and if by any failure of the county clerk to send the list to you it would be made impossible for you to mail the pamphlet to the electors of such county, the county clerk would be the person who would be held responsible not only by you and the people of the state but especially the people of his county who were deprived of the information which the pamphlet contains.

It is my opinion that it is your duty to carry out the spirit as well as the letter of the law in question. As said chapter 650 makes it very clear that the poll list of the previous general election is the one to be used, I do not think that a list secured from the general election previous to the last one should be used. I may also say in answer to your suggestion that the addresses not given on all of the lists on file in the various county offices with the county clerk together with the city, town or village clerks and the election officers who acted at the last general election may be able to supply the post-office and attach them to the lists before the same are forwarded to you, and it might be well for you to suggest to the county clerk that he endeavor to secure the complete list with

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the addresses, if possible, and then forward the completed list to your office, but if it is impossible for him to secure the complete list, those that he has secured and which are on file in his office should be forwarded to you. •

Elections—1. The corrupt practice act applies to any election or primary (ch. 650—1911.)

2. An unequivocal oath stating facts constituting a defense under sub. 2 of sec. 94—2 of ch. 650—1911) may be rebutted by other evidence.

MR. DAVID BOGUE,

November 8, 1911.

District Attorney,

Portage, Wisconsin.

You desire my opinion as to the construction to be placed upon section 94—13 of chapter 650, laws of 1911, and you submit the following questions:

“(a) Does the word ‘election,’ as set out in the section and in fact in the entire chapter, include special elections, i. e., special school elections to vote on bonds for school building, special city election to vote on the adoption of a sewer system, a special election to vote on the question of higher license for the sale of intoxicating liquor?

“(b) Would the hiring of and paying for an automobile and chauffeur to carry voters to the polls, where it is shown that one of the men riding in the automobile shows each voter how to cast his ballot, constitute an offense under the above section?

“(c) Would the acts set out in (b) constitute an offense under the above section if the acts set out under (b) are performed on the day of high license election in a city of the fourth class?

“(d) In your opinion would the unequivocal oath of the defendant that he did not have knowledge that the hiring and paying for carrying passengers to the polls was a disbursement made for political purposes contrary

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to law and did not have any reasonable cause to believe that it constituted such disbursement, be in your opinion an absolute defense under subsection 2 of section 94—2 of chapter 650 of the session laws of 1911? Or would it merely raise a presumption in favor of the defendant which would be rebutted by other evidence?

You will notice that this section refers to services to be performed on the day of “any primary or election.”

I also call your attention to subdivision 1 of section 94—1 of the same chapter, which defines “political purposes” as an act done with intent or in such a way as to influence or tend to influence, directly or indirectly, voting “at any election or primary,” etc.

Subdivision 2 of said section defines the term “candidate” as including every person for whom it is contemplated or desired that votes may be cast “at any election or primary.”

You will also notice that under said section 94—13 the services performed in behalf of any party or measure are included, as well as those in behalf of any candidate.

In answer to question (a) I will say that I am of the opinion that special school elections to vote on bonds for school building, special city elections, to vote on the adoption of a sewer system and special election to vote on the question of higher license for the sale of intoxicating liquors, are elections that must be held to be included under the express provisions of these statutes; for it is there expressly provided that it applies to any election.

In answer to question (b) I would say that the same must be answered in the affirmative, for said section 94—13 expressly includes payments for services in transportation of any voter to and from the polls on such day, and I see no reason why an affirmative answer should not be given to question (c), as I am of the opinion that the answers to questions (a) and (b) make it necessary to give an affirmative answer to (c).

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In answer to question (d) I would call your attention to section 94—2, which provides, in subdivision 2:

“In any prosecution for the violation of this section it shall be a defense if the accused person shall prove that he had neither knowledge that such disbursement constituted a disbursement made for political purposes contrary to law nor any reasonable cause to believe that it constituted such disbursement.”

The unequivocal oath of the defendant that he did not have knowledge that the hiring and paying for carrying passengers to the polls was a disbursement made for political purposes contrary to law and did not have any reasonable cause to believe that it constituted such disbursement would not, in my opinion, be an absolute defense, for the said statute does not make it so. It simply provides a defense if the accused person shall prove those things—not that he shall make an unequivocal oath. If he makes an unequivocal oath, it may be proof that which, if so considered and nothing is shown to the contrary, may constitute a complete defense; but the facts stated in the oath could certainly be rebutted by other evidence, under this statute.

Of course, you will notice that this pertains only to those who receive and accept the thing of value, and not to those who give the same.

Elections—County Clerks should send on request to the Secretary of State the poll lists of his county required by said officers under ch. 650—1911.

MR. J. W. MACAULEY,
District Attorney,

Menomonie, Wisconsin.

January 16, 1912.

You state that the county clerk of your county desires an opinion on the question whether he is required, under Chapter 650 of the Laws of 1911, to forward either the original

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poll list or a certified copy thereof of elections held in and prior to 1910 in your county.

In answer to this inquiry, I will say that Chapter 650 of the Laws of 1911 makes it the duty of the secretary of state to mail to each voter of the state a copy of the pamphlet to be issued containing statements filed by various candidates to be published therein; also the pictures of candidates. There is no express provision in said law, making it the duty of the county clerk to forward the poll list of any election which took place previous to the enactment of the law. This department has advised the secretary of state, however, to request the county clerks to forward the poll list of the previous general election. The county clerks or the county have no further use for such poll list. There is no statute which would be violated by the county clerk so forwarding such poll list, and the secretary of state must have them in order to supply the electors of each county with the pamphlet above mentioned.

In order to carry out the spirit of this law, I think every county clerk should comply with the request of the secretary of state. I have not deemed it necessary to carefully examine the statute as to whether he could be compelled to do so. Certainly a compliance with the spirit of Chapter 650 would require him to forward such poll list, although there is no express provision making it his duty to do so. I can see no reason why a county clerk should refuse to send in these poll lists when by so doing his action may prevent electors of his county from receiving the benefit which the other electors of the state will have in receiving a copy of said pamphlet.

If the clerk of your county desires the secretary of state to return the poll lists after having made use of them, this department has advised the secretary of state that in such cases it would be his duty to return them to the county from which they were procured.

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Elections—Secretary of State may use such Poll Lists as may be available when others not certified.

HON. JAMES A. FREAR,

January 19, 1912.

Secretary of State.

Replying to your favor of the 19th inst. in which you say that you are receiving poll lists from some of the counties in which the county clerks forward spring voting lists in the case of some of the precincts in order to supply post-office addresses, which lists are more complete than were had in the general election, and in which you ask whether there is any objection to the acceptance and use of such lists for different precincts, would say that in response to a previous inquiry from your department I intimated that as the new law was in effect it was incumbent upon state officers to enforce the same as far as practical notwithstanding some apparent defects in the law, and I think I suggested that you might request the various county clerks to certify the poll lists of the last Spring election and use the same in the same manner as you will hereafter use the lists which the law requires to be certified to your department by the various county clerks although the law made no provision for any certification for this year. In view of the failure of the law to define any method of procedure until after the next Spring election, I see no other way for you than to use your own discretion in adopting the best means available to render the law effective. If, as you state, the precinct lists furnished by some of the county clerks are, in your judgment, better and more complete than those of the preceding general election, I see no objection to your using the same.

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Elections—Corrupt Practices Act—Applies to local elections on adoption of commission form of government.

HON. JAMES A. FREAR,
Secretary of State.

January 29, 1912.

In reply to your communication under date of the 29th instant, requesting an opinion as to "whether or not the corrupt practice act applies to local elections held in cities when voting on the commission form of government," I submit the following:

The title to Chapter 650 of the Laws of 1911, known as the corrupt practice act relates "to corrupt practices at primaries and elections, and candidates and *issues* to be voted for therein."

There are absolutely no words of limitation in the act indicating that it is not to have a general application to all elections. On the contrary, many of its provision in which the phrase "any election or primary" is used would indicate that the legislature intended the act to apply to all elections. That the act was not intended to apply to elections of candidates only is evidenced by the phraseology used in section 94—13 relating to "service to be performed on the day of any primary or election, in behalf of any candidate, part or *measure*, to be voted upon at such primary or election;" and by the phraseology used in section 94—19 in reference to notice or threats by employers to influence political opinions of employees, which refers specifically to "any measure referred to a vote of the people."

The word "election" is a very broad one and includes the submission of an issue to the people of a locality. Phillips, et al. v. Town of Albany, 28 Wis. 340. One of the questions presented in this case was as to whether or not a town meeting at which the question of affording municipal aid to a railway company was an election. Chief Justice Dixon, speaking for the court, used the following language (on page 355):

"A town meeting is an election, within the general meaning of that word. Every lawful assemblage of voters for the purpose of making choice or determining by vote or ballot, is an election."

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Furthermore, section 925m—307, 1. of the statutes, being a part of the city commission act, provides:

“All provisions of the statutes relating to city primary and *general elections* not inconsistent with the provisions of these sections shall apply to such elections for cities re-organized under these sections, the same as to cities organized under the general law.”

The corrupt practice act is a general law, and I find nothing inconsistent with its provisions in the city commission law, and am, therefore, of the opinion that the corrupt practice act applies with full force and effect to local elections to be held in cities when voting on commission form of government. State ex rel Spaulding, v. Elwood, 11 Wis. 17, 23.

Elections—A person using his own carriage or automobile to transport voters to an election is not violating corrupt practice act. (ch. 650—1911.)

S. C. DUNWIDDIE,

January 30, 1912.

District Attorney for Rock County,

Janesville, Wisconsin.

In yours of January 24th you inquire whether the owner of an automobile or carriage may use the same to take voters to the polls on election day, provided he receives no pay therefor; in other words, whether a private citizen, who is sufficiently interested in the outcome of the election to use his automobile during election day to convey voters to the polls, comes within the prohibition of section 94—13 of chapter 650, laws of 1911.

Said section provides as follows:

“No person nor personal campaign or party committee shall pay or incur any obligation, express or implied, to pay any sum of money or thing or value whatever, for services to be performed on the day of any primary election, in behalf of any candidate, party or measure, to be voted upon at said primary election; or for any political service

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performed on such day, or for any loss of time or damage suffered by attendance at the polls at the primary or election, or in registering for voting, or for the expense of transportation of any voter to or from the polls on such day.”

Under this section no person shall pay, or incur any obligation, express or implied, to pay, any sum of money or thing of value whatever for the expense of transportation of any voter to or from the polls on such day. This is a penal statute and must be strictly construed in favor of the defendant. There is nothing in this section that prohibits a person that is driving to the polls with his own rig from taking his neighbor with him. Neither is there any provision expressly prohibiting the taking of any voter to the polls in a conveyance, unless there is some expense incurred in so doing. It is doubtful in my mind whether a person that transports voters to the polls in his own automobile or carriage during election day comes within the purview of this statute. A person so using his automobile, especially if done during the greater part of the day, incurs an expense for the gasoline required to propel his machine, but the same may be said of a person that simply takes his neighbor with him in his automobile when going to the polls for the purpose of voting himself. The question is not entirely free from doubt, but, in view of the fact that this is a penal statute and that only those that incur expense in transporting voters come within the prohibition of the statute, I very much doubt whether a person using his own automobile or carriage to transport voters to the polls is violating this statute.

I am therefore of the opinion that you would be justified in not bringing prosecutions in such cases.

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Elections—Public Officers—Fees—The county clerks must furnish secretary of state copies of poll lists in their office on demand under sub. 16 of sec. 709, without receiving any fee. The general law concerning fees does not apply to the state.

February 2, 1912.

HON. JAMES A. FREAR,
Secretary of State.

Yours of January 17th, together with correspondence from the County Clerk of Langlade county, in which he emphatically refuses to furnish you with the poll lists of the last general election; and also yours of January 19th, together with letter from the county clerk of Washington county, of similar tenor to the one from Langlade county, has been received. You ask for my advice as to what action you should take in the matter.

In a former official letter to you I suggested that you request the county clerks to forward the poll lists of the last general election to you, although I realized that there was no express provision in the statute making it obligatory upon the county clerks to do so. As these poll lists are filed with the county clerks and as there is no further use for them in their offices, and no express provision exists in the law requiring them to file and keep such lists, I could see no objection to the county clerks forwarding these poll lists to you for the purpose of carrying out the provisions of chapter 650. I have carefully considered this matter since you have informed me that some of the county clerks have absolutely refused to comply with your request, and it is my advice that you demand of those county clerks who have failed to furnish you with said poll lists, a certified copy of the same.

Section 709, subdivision 16, of the statutes provides as follows.

“It shall be the duty of the county clerk to make and deliver to any person, on demand and payment of the lawful fees therefor, a certified copy or transcript of any book, record, account, file or paper in his office, and to

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make any certificate which by law is declared to be evidence.”

This is a general statute, and the county clerk is required to furnish you certified copies on demand. The provision in this statute requiring the payment of the lawful fees cannot apply to the state for the reason that it is a well-recognized principle that statutes in general terms do not affect the state if they tend in any way to restrict or diminish its rights or interests. See *city of Milwaukee v. McGregor*, 140 Wis. 35; *State v. Milwaukee*, 145 Wis. 131.

Under this rule of law it has been held, in the case of *Cole v. White Co.*, 32 Ark. 45, that the statutory fees allowed the county clerk for filing papers relates to personal matters of individuals, but not to that of the county and that of the state; that the county and state were exempt from paying the fees, and that it was the duty of the county clerk to perform the services without fees. This case was approvingly cited by our court in the case of *State v. Milwaukee*, *supra*. See other authorities cited on page 135 of said case.

If you were required to pay for these certified copies, the money would be taken out of the state treasury and thus the state of Wisconsin would be deprived of money by reason of the general provisions of this statute, which, under this rule, is not applicable to the state. Furthermore, it has been decided by our supreme court, in the income tax case recently decided, that an action against a state officer is an action against the state. For these reasons it cannot be contended in this case that your acts and rights are not identical with those of the state; in carrying out the provisions of this statute you are acting as an agent or arm of the state of Wisconsin, and you are not required, under this general provision, to pay the fees required of other individuals.

In case any county clerk should refuse such certified copies, you will have at least two remedies—one, by mandamus in court; the other, by an order to show cause before the governor why he should not be removed for malfeasance in office.

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As to which one of these remedies it would be advisable to take, it is not necessary to decide until further developments occur in this matter. I do not anticipate that any county clerks will refuse to furnish you certified copies under the express provision of the statute making it their duty to do so.

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Elections—Nomination of Candidates for delegates to National party conventions.

MR. E. L. PHILLIP,
Milwaukee, Wisconsin.

February 23, 1912.

Your favor of February 20th at hand, requesting my opinion as to whether sections 29 to 35 of the Wisconsin Statutes control as to the manner of nominating candidates for delegates to national party conventions, or whether sections 11—5 and 11—6 are the ones that must be complied with.

The statutes do not authorize me to give official opinions except to state officers and district attorneys, but I have examined the questions presented, and on taking the matter up with the secretary of state find that he has adopted the same construction that I have concluded is correct and has advised several parties as to the proper procedure in accordance with the construction hereafter stated.

By section 11—27 (chapter 369, laws of 1905), “Nominations for candidates for delegates shall be made by nomination papers in the manner provided by law for nomination of candidates to be voted for at a general election.” At the time this section was enacted, sections 28 to 32 of the Wisconsin statutes provided a method for nomination of candidates to be voted for at general elections” by a nomination paper, or papers,” etc. Sections 11—1 to 11—25 of the Wisconsin Statutes, the primary election law, originally enacted by chapter 451 of the laws of 1903, also provided for the nomination of candidates for elective offices.

“1. By a primary held in accordance with this act, or 2. By nomination papers signed and filed as provided by existing statutes.” Section 11—5 of the primary election law also provided for the nomination of candidates for *primaries* by nomination papers, the form and method of filing the same differing somewhat from that provided by sections 29 to 32.

Chapter 512 of the laws of 1907, amended chapter 369 of the laws of 1905, and made it sections 11—26, 11—27 and 11—28 of the statutes, and chapter 463 of the laws of 1909 further

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amended section 11—28 and provided the form of the ballot to be used.

Up to this point it seems clear that “the manner provided by law for nomination of candidates to be voted for at a general election” referred to in section 11—27 was that provided by sections 29 to 32, which sections had not been changed or amended since the revision of 1898. Sections 11—2 and 11—5 of the primary law cannot apply because limited by the terms of such law to primary elections, while section 11—27 requires the method in the nomination of delegates to national party conventions to be the same as for “candidates to be voted for at a general election.”

But chapter 613, of the laws of 1911, expressly repeals sections 29, 31 and 32, and amends section 30 so as to read entirely different. As so amended, section 30 provides: “1 Independent or non-partisan nominations may be made for any office to be voted for at any general, judicial, special or city election,” and gives detailed provisions for the form, signing and filing of nomination papers for *such* nominations, the method being substantially the same as provided by section 30 prior to the amendment.

It seems to me that these provisions are the ones that must be followed in the nomination of delegates to national party conventions. Unless they apply there are none that can, since, as previously pointed out, sections 11—2 and 11—5 of the primary law cannot, by the express terms of section 11—27, apply.

That section 30, as amended by chapter 613 of the laws of 1911, refers only to “independent or non-partisan nominations” is not fatal to this construction, since a reading of the whole section as it now stands shows that the quoted terms are plainly meant to include all nominations not made by a party primary. It does not include party nominations by nomination papers, for subsection 2 of section 30 provides for nomination papers “containing the name of the candidate,
* * * and except as otherwise provided by law, the party
or principle he represents. * * *”

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The exception made evidently refers to section 37, subsection 15, as amended in 1909, providing: "No party designation shall be placed upon ballots for any school or judicial officer except where party nominations have been made."

My conclusion, therefore, is that nominations for candidates for the delegates to national party conventions should be made by nomination papers signed and filed in compliance with section 30 (chapter 613, laws of 1911). The pamphlet "Election Laws of Wisconsin" (1912 Edition, recently issued by the secretary of state, at pages 193—4 gives a form for such nomination paper.

Elections—Corrupt Practices Act, sec. 94.

Mr. C. C. MAAS,

February 28, 1912.

Secy. Non-Partisan Committee,
Milwaukee, Wisconsin.

Replying to your several inquiries relative to the interpretation of section 94, known as the corrupt practices act, permit me to say that that I am somewhat reluctant about giving unofficial interpretations to this act for the reason that this department may be called upon in case of alleged violations of any of the provisions of this act to take charge of prosecutions brought thereunder. I am aware of the fact that many inquiries made upon this department for interpretation of this act are based upon the commendable purpose of obtaining advice from this department in order that the parties in interest may comply with the law, and that the inquiries are designed to enable parties to comply with the law as interpreted by the attorney general. However, the attorney general is not infallible and it might follow in case of prosecution for alleged violations of the act that the courts might give the law a different interpretation from this department in which case parties might be found guilty of violations of the law because of having followed the advice of the attorney general, which you will admit would be

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a most embarrassing situation for all parties concerned, and particularly for this department. For these reasons I have preferred that inquiries concerning the interpretation of the law should be addressed to the secretary of state. However, in view of the situation in Milwaukee and of the courtesy due to the committee in charge of the non-partisan campaign, I will endeavor to give you what I believe to be the correct answer to your several inquiries, you of course understanding that the interpretation given to the statute in this instance must be considered entirely unofficial.

In reply to your first inquiry : "Does the word 'disbursement' as used in section 94: 1. (2) include quarters furnished free and furniture and automobiles loaned without charge to the campaign committee?"

In answer to this query I will say that it is my opinion that it does not, provided the furnishing of the quarters and the automobiles, etc. used are bona fide without charge. I am of the opinion that the word "disbursement" must be used in its ordinary sense and that it means money actually paid or expense actually incurred, and that it could not be held to include services or quarters which were absolutely free of charge.

Answering your second inquiry: "Can several candidates select the same personal campaign committee, and if so can such committee conduct a joint campaign for all candidates selecting the same?" I will say that in my opinion section 94, subdivision 4, which provides for the selection of personal campaign committee by individual candidates does not prohibit several candidates from choosing the same persons to act upon their personal committee. However, it is manifest that even though the same persons were selected to constitute a personal committee by several candidates the committee would be considered as the personal committee of each separate candidate and would necessarily conduct the campaign and render an account of disbursements, etc., in each case as the personal committee of an individual candidate, that is to say, if there were three several candidates for office and each candidate selected the same persons to act upon the personal committee of

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such candidate, the persons so selected would constitute three several committees in effect and in filing account of their disbursements would render the same account of their transactions with regard to each candidate as though they were simply the personal committee of such candidate only.

Your third inquiry relates to the construction of section 94, subdivision 5. You ask: "Can a person or committee other than a candidate or his personal or party committee make disbursements for a political purpose in a city campaign?" I think this inquiry should be answered in the negative. The section referred to does not seem to be at all ambiguous in its terms and with the exception of the particular item mentioned in the section it is expressly provided that no disbursements shall be made except by the candidate or his personal or party committee.

Concerning your fourth inquiry (section 94, sub-division 13) you ask: "Does this section prohibit the use by a personal campaign committee of automobiles or carriages furnished free to such committee for the transportation of voters to the polls?"

I think this question should be answered in the negative. I do not think that this law was designed to limit the political activities of citizens who act upon their own initiative or who work for a candidate or a party free of charge. The language of the sections seems to expressly preclude any interpretation other than the transportation of voters to the polls for hire, or where the same is done at the expense of the candidate or the committee.

Your fifth inquiry, relative to the construction of section 94, subd. 28, is as follows: "Can there be spent on behalf of the candidate for nomination the full amount limited by this section and if the candidate is nominated can the same amount be spent on his behalf for the purpose of securing his election, or do these limitations cover the full amount that can be spent for both nomination and election?"

In my opinion the limitation fixed in this section includes both nominations and election. The language of the law limits

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the expenditure "of any candidate for any office," and of course a candidate for any office must conduct more or less of a campaign for the nomination as well as the election and it was the evident intention of the legislature to compel publicity in expenditures for nominations as well as elections, and in my opinion the limitation fixed upon the amount which a candidate for office may expend necessarily includes both his campaign for nomination and his campaign for election. A different interpretation would enable every candidate to expend double the amount specified in the statute, and it is scarcely conceivable that this could have been the intention of the legislature.

Elections—Corrupt Practices Law—Expenditure by candidates for delegate to National Party Conventions.

HON. JAMES A. FREAR,

March 6, 1912.

Secretary of State.

In your favor of March 2nd you request by opinion as to what amount of expenditure is authorized under the corrupt practices act for district delegates and delegates-at-large to national conventions.

Section 11—26 (1) Wisconsin statutes provides:

"There shall be chosen at an election held in each precinct of the state on the first Tuesday of April in each year in which electors for president and vice president of the United States are to be elected, delegates to the national convention of each party, to nominate candidates for president and vice president."

The term "candidate" as used in the corrupt practices act is defined to include "every person for whom it is contemplated or desired that votes may be cast at any election or primary", etc. Section 94—1 (2) Chapter 650, laws of 1911. This definition is plainly broad enough to include candidates for delegates to national party conventions.

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Section 94—28 (1) of the corrupt practices act provides:

“No disbursement shall be made and no obligation, express or implied, to make such disbursement, shall be incurred by or on behalf of any candidate for any office under the constitution or laws of this state, or under the ordinances of any town or municipality of this state in his campaign for nomination or election, which shall be in the aggregate in excess of the amounts herein specified, namely:”

Then follows an enumeration of various offices, none of which is broad enough to include that of delegate to national party conventions, except that the final sentence of the subdivision provides:

“If such officer, when nominated and elected, would not receive a salary and if such officer has no predecessor, *and in all cases not specifically provided for*, twenty-five dollars and no more.”

It does not seem to me that a candidate for delegate to a national party convention is a “candidate for any office under the constitution or laws of this state,” etc. within the prohibition of section 94—28. Such position is clearly not an office under the constitution or laws of this state, unless section 11—26 makes it so; but that section does not in any sense create the office but merely provides for the manner of election thereto. The statute being highly penal, its violation being punishable by forfeiture of the office and by fine and imprisonment, its terms should not be construed to include cases not plainly covered by it. In holding that a penal statute which is open to construction is to be limited rather than extended thereby in favor of the person sought to be penalized, the supreme court said in *Miller v. C. & N. W. Ry. Co.*, 133 Wis. 182, 191:

“Words should not be read into a penal statute not there by necessary implication for the purpose of broadening the effect thereof in the impairment of common law rights or the increase of responsibilities over those of the common law. This court has many times said that the meaning of such enactments must be judicially restricted to their plain letter and spirit.”

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This conclusion is enforced by the fact that if the amount of expenditure that may be made by a candidate for delegate to national party conventions is limited by the corrupt practices act, the only limit that can be found covering such position is that quoted above as the final sentence of section 94—28.1 (8) which limits the expenditure “in all cases not specifically provided for” to “twenty-five dollars and no more”. That the legislature intended such sum to be the limit of expenditure in a state-wide contest is so absurd as to not be permissible construction of the law.

I am therefore forced to the conclusion that section 94—28 does not include candidates for delegates to national party conventions, and that therefore the limitations of that section do not control the amount that such candidates may expend.

Elections—Citizenships not conferred by military service. Applicant must declare his intention to become a citizen and have honorable discharge.

HON. C. R. BOARDMAN,

March 8, 1912.

Adjutant General.

Your favor of the 6th inst., enclosing a communication addressed to you from the E. B. Walcott Post No. L. G. A. R. of Milwaukee, Wisconsin, is received.

The communication referred to contains a resolution passed by the E. B. Walcott Post referring to you, as Adjutant General, and through you to the Attorney General for determination the question of whether or not members of the G. A. R. who served in the War of the Rebellion but who have never taken out naturalization papers are entitled to full citizenship and the right of suffrage by reason solely of their military service.

In reply to this query I am compelled to answer that under the constitution and laws of the State of Wisconsin they are not so entitled. There is no provision of law which makes a man a full citizen of the United States by reason of having served in the army or navy. Citizenship is not compulsory but is a

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privilege accorded to those who desire to enjoy the privileges and immunities thereof. Neither the United States nor any state can compell a person to become a citizen against his will. For this reason it is necessary that the individual himself present a declaration of his intentions and his desire to become a citizen to some competent court in the manner provided by law. The government of the United States, however, has not failed in its appreciation of those who have voluntarily enlisted in the military service of the country. It is provided by section 2166 of the revised statutes of the United States in part as follows:

“Any alien of the age of twenty-one years and upwards who has enlisted, or may enlist in the army of the United States, either in the regular or the volunteer forces, and has been or may be hereafter honorably discharged, shall be admitted to become a citizen of the United States, upon his petition, without any previous declaration of his intention to become such, and he shall not be required to prove more than one year's residence within the United States previous to his application to become such citizen; and the court admitting such alien shall in addition to such proof of residence and good moral character as now provided by law, be satisfied by competent proof of such persons having been honorably discharged from the service of the United States.”

The same provision is made with reference to those who have served in the navy.

It is therefore within the power of every person of good moral character who has rendered military service and who has been honorably discharged to become a full citizen of the United States upon making application for such privilege without charge. It is a matter of some wonderment that there can be found remaining in this country any survivors of the Civil War of foreign birth who gave expression to their appreciation of American institutions by the supreme test of risking their lives in the service of the country, who have not long since availed themselves of the opportunity of becoming full citizens in the country of their adoption.

Official Opinions—Elections.

Elections—First and Second choice Ballots to be used in City Primaries.

HON. JAMES A. FREAR,

March 12, 1912.

Secretary of State.

In your favor of March 8th you request my opinion as to whether first and second choice ballots are to be voted at the primary held in cities of the first class at the spring election, and orally you have today requested that the opinion be extended to cover primaries in cities of all classes.

The first and second choice ballot came into existence by chapter 200 of the laws of 1911, which amended section 11—9 changing the form of the ballot therein provided so as to permit votes for first and second choices. The form of ballot does not show any city offices, but neither does the form of ballot prescribed by section 11—9 prior to this amendment, although it is clear by section 11—20 (4) that the primary law applied to city elections.

Chapter 200 also amended section 11—12 (8) rewriting the section and providing the method of marking the first and second choice ballots. Section 11—16 was also rewritten and provided the manner of counting the ballots. It is significant that the amendment drops out of subsection 3 thereof the provision that the return shall be made "to the city clerk if a city primary", and as this subsection now stands the returns must "be delivered to the county clerk."

Section 11—17, prior to the 1911 amendment, provided that the state boards of canvassers provided for general elections should constitute the state board of canvassers of the September primary. As rewritten, this section now provides the rules for the guidance of the state and county boards of canvassers in canvassing first and second choice voters.

Section 11—20, provided for the canvass of the returns of a city primary and for the filing of such returns with the city clerk, remains unamended. Subsection 4 of that section provides, "So far as applicable, and not otherwise provided herein, the provisions of this act shall apply to all city primaries."

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In view of this provision and the fact that the law provides only one form of ballot for use of primaries and this the first and second choice form, I am of the opinion that such ballots are to be used at the spring primaries in cities of all classes.

The question is not free from doubt, for the provisions of section 11—17 as to the rules for canvassing first and second choice ballots are made applicable only to state and county boards of canvassers, and section 11—16 requires the returns of first and second choice votes to be delivered to the county clerk. But as stated, I am of the opinion from a consideration of the whole law that the ballot to be used is that provided by section 11—9 as amended by chapter 200 of the laws of 1911.

Elections—First and second choice ballots not to be used in cities under commission government.

HON. JAMES A. FREAR,

March 15, 1912.

Secretary of State.

In your favor of March 14th you request my opinion as to whether the second choice ballot law applies to the nomination for mayor and councilmen in cities under the commission form of government.

The commission form of government law was enacted by chapter 448, laws 1909. Although the primary election law was then in force, chapter 448, laws of 1909, provided in detail for a primary in cities under the commission form of government, specifying the form of the nomination papers, ballots, etc. Section 11—20 (4) of the primary law provided "So far as applicable and not otherwise provided herein the provisions of this act shall apply to all city primaries" etc. This provision remains unchanged after the amendment by chapter 200, laws of 1911, providing for the first and second choice ballots.

Section 925m—307 (1) (Ch. 448, laws 1909) provides: "All provisions of the statutes relating to city, primary and general elections not inconsistent with the provisions of these sections shall apply to such elections for cities reorganized under these

Official Opinions—Elections.

sections the same as to cities organized under the general law.”

It is claimed that the second choice ballots cannot be made applicable to the nomination of four candidates for the two offices of commissioner as is required at the first election under the commission form of government. In such situation and under the above quoted provisions in both the primary election law and the commission form of government law it seems clear, and my conclusion is, that the second choice ballots were not intended or required to be used in the nomination of mayor and commissioners in those cities that are operating under the commission form of government.

Elections—Notice required for first election in newly incorporated village.

MR. HENRY GRASSE,

March 19, 1912.

District Attorney,

Sturgeon Bay, Wisconsin.

Under date of March 18th you wired me as follows:

Under sections 867 and 863 R. S. in newly incorporated village must three weeks notice of election be given or does ten days in 871 control. Wire.”

This letter will confirm my reply which I am today sending you by wire as follows:

“Notice of first election in newly incorporated village must comply with sections 867 and 863. Notices of subsequent annual elections must comply with section 871.”

A reading of the provisions in chapter 40 relative to the incorporation of villages discloses the plain legislative intent that the first election in a newly incorporated village, which may occur at any season of the year, and of course when the village has as yet no organized governmental machinery, should be preceded by a longer notice than is required where the election takes place at a fixed statutory time and in a village which has regularly elected officers, etc.

Official Opinions—Elections.

Elections—Ballots—Designation of Party or Principle represented to be placed on ballots following names of candidates for delegates to party conventions.

HON. W. C. ZABEL,

March 21, 1912.

District Attorney,

Milwaukee, Wisconsin.

You state that the names of certain candidates for delegates at large certified to your county clerk by the secretary of state as duly nominated have after their names the words "Wilson delegate," or "Roosevelt delegate" etc., and you ask whether the county clerk should put such designation on the ballots following the candidates' names.

Section 30 of the statutes (chapter 613, laws of 1911) which is construed by this department to be the section that must be complied with in the nomination of delegates at large, provides that the nominations shall be made by nomination papers containing the name of the candidate, etc., and "the party or principle he represents, if any, expressed in not more than five words."

Section 33 of the statutes (chapter 483, laws of 1909) provides that the secretary of state shall transmit to each county clerk a certified list containing the name and postoffice address of each person for whom non-partisan nomination papers or nomination papers for delegates to national conventions have been filed in his office and entitled to be voted for at such election, together with a designation of the office for which he is a candidate *and the party or principle he represents.*

Section 41 of the statutes (chapter 308, laws of 1907) provides that it shall be the duty of the county clerk to provide printed ballots for every election and to cause to be printed in the appropriate ballot the name of every candidate whose name has been duly certified to or filed with him.

Under these provisions it seems clear that it is the duty of the secretary of state to certify with the name of each nominee "the party or principle" he represents, and that it is the duty

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of the county clerk to print such name and party or principle represented on the official ballot.

Elections—Nomination Papers—When there are two vacancies in office of alderman to be filled, one for full term and one for unexpired term, in the absence of some designation in the nomination papers, the nomination is for the full term.

MR. HALBERT B. COLE,

March 22, 1912.

District Attorney,

Black River Falls, Wis.

In your favor of March 19th you state:

“There are no aldermen in one ward here in the city and so there are two vacancies, one for a two-year term and the other for a one year. There are three or four candidates for the two vacancies. In their petitions they do not state whether they are running for the two-year term or for the unexpired term of one year. In putting their names on the ballot shall all be printed on the ballots as though all running for the two-year term and then when the votes are counted the two getting the most votes be made to draw cuts for the one and two-year terms, or how shall we do it? Or will the man getting the most votes get the two-year term, and the next highest the one-year term? Please let me know at once what to do in this matter and how to put the names on the ballots for the voting.”

I direct your attention to the case of State ex rel Dithmar v. Bunnell, 131 Wis. 198, which, at pages 203 and 204, seems to make it clear that in the situation in your city there are two offices to be filled in the ward mentioned, and that in the absence of some designation on the nomination papers the petitions must be held to nominate all candidates for the regular vacancy. Unless there is something on the nomination papers to show that the candidate is being nominated for the unexpired term, it seems clear that there is no nomination for such office.

Official Opinions—Elections.

Elections—Corrupt Practices—Political Equality League and other organizations working for woman suffrage must file expense accounts under Chap. 650 Laws of 1911.

HON. JAMES A. FREAR,
Secretary of State,

March 26, 1912.

Your favor of the 2nd inst. enclosing letter from Crystl Eastman Benedict, Campaign manager of the political equality league of Wisconsin, and asking for the opinion of this department upon the inquiry therein made, is received.

On the 15th inst. Mrs. Benedict addressed an inquiry to this department asking whether or not the activities of the political equality league of Wisconsin directed towards securing a favorable vote on the woman's suffrage statute which is to be presented to the voters in November, 1912, come under the corrupt practices act enacted by the legislature of 1911. On March 19, 1912, in reply to this communication, an unofficial opinion was given to Mrs. Benedict to the effect that the activities of the political equality league of Wisconsin were embraced in the provisions of the act. Your enclosure from Mrs. Benedict is in relation to the same matter and you now ask for the opinion of this department as to whether or not the political equality league comes within the provisions of the corrupt practices act, to wit, chapter 650 of the laws of 1911.

Chapter 227 of the laws of 1911, entitled "An act to amend section 12 of the statutes extending the right of suffrage to women" provides for an amendment to section 12 of the Wisconsin statutes as follows: "Every person, *male* or *female* of the age of twenty-one years or upwards belonging to either of the following classes who shall have resided in the state for one year next preceding any election and in the election district where *he* or *she* offers to vote ten days, shall be deemed a qualified elector at such elections."

In effect the proposed amendment merely extends the right of suffrage to females. The act further provides: "Section 2. The question whether the afore going provisions of this act shall take effect and be in force, shall be submitted to a

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vote of the people of this state, in the manner provided by law for the submission of an amendment to the constitution, at the next general election to be held in November, 1912. If approved by a majority of all the votes cast on that subject at each election, it shall take effect and be in force from and after such approval by the people; otherwise it shall not take effect or be in force. Upon the ballot shall be printed 'Shall chapter 227 of the laws of 1911, entitled 'An act extending the right of suffrage to women' be adopted'.'

The activities of the political equality league of Wisconsin are directed towards securing a favorable vote upon the adoption of this proposed amendment at the November election to be held in November, 1912.

Chapter 650, laws 1911, known as the Corrupt Practices Act, is entitled "An act to create sections 94—1 to 94—39, inclusive, and sections 62m and 62n of the statutes and to amend sections 62, 66 and 78 of the statutes relating to corrupt practices at primaries and elections, and candidates and *issues* to be voted for therein and making an appropriation therefor."

The question of whether or not the proposed amendment to the statutes provided for in chapter 227 of the laws of 1911 extending the right of suffrage to women shall be adopted is an "issue" to be voted upon by the people of the state at the coming November election. The question of extending or restricting the right of suffrage to any considerable portion of the population under any condition or circumstances presents a grave and serious question, political in its nature and vital to the general welfare of the body politic, and beyond cavil it must be considered "an issue to be voted for at an election" within the meaning of chapter 650 of the laws of 1911.

It necessarily follows that the political activities of any organization bearing upon this issue are embraced within the provisions of the act.

In arriving at this conclusion I have given due consideration to the fact that the provisions of chapter 650 laws of 1911, are highly penal and that the well understood rule of construction applied to penal statutes should obtain. But I

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am forced to the conclusion that any attempt to construe this act differently from the interpretation which I have placed upon it, in view of the recitations contained in the very preamble of the act, upon a question so vital as the proposition of extending the right of suffrage to approximately one-half of the population of the state, would be to ignore the plain and ordinary meaning of the language of the act.

I have arrived at this conclusion reluctantly since, in my own judgment, individuals or committees interested in advocating or protesting against any suggested policy or change in the principle before the entire electorate of the state upon matters of general public interest ought not to be confronted with the alternative either of renouncing their interest in public affairs or of filing periodical statements of their expenditures under penalty of being prosecuted and convicted as criminal characters. However, the legislature, in its wisdom, has seen fit to enact the law in this form and this department is restricted to the interpretation of the law as we find it.

It is my opinion that the political equality league of Wisconsin are required by the terms of the act to comply with the conditions imposed upon candidates and political committees with reference to filing accounts of expenditure.

Elections—Electors—Persons of foreign birth are not electors unless they or their parents have been naturalized. Only electors may hold office.

MR. THORWALD P. ABEL,

District Attorney,

Sparta, Wisconsin.

April 5, 1912.

In your favor of April 3rd you state that "A" came to America from Germany in 1867 at the age of five years; with his father and mother; that his father took out his first papers in 1868 but did not take out his second papers before his death; that "A" has never taken out either his first or second papers; and that "A" now holds the office of school director.

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You request my opinion as to whether "A" has a right to hold public office and whether he has a right to vote.

"It has been held "to be a fundamental principle of our government that a person not an elector of the state is ineligible to hold a public office therein although our constitution and statutes do not expressly so ordain."

State v. Trumpf, 50 Wis. 103, 108.

The reason is that it would be an "enormous absurdity that a person who by the organic law of the state has not one voice among thousands in designating by whom an office shall be filled may himself be elected to such office and enjoy its franchises and perform its duties."

State ex rel. v. Smith, 14 Wis. 497, 501.

The answer to your first question thus turns on the answer to the second.

Under section 1, article III of the constitution of Wisconsin, as amended in 1908, a person belonging to either of the following classes and who possesses the necessary residential qualifications shall be deemed a qualified elector: "1. Citizens of the United States. 2. Persons of foreign birth who prior to the first day of December, A. D. 1908, shall have declared their intentions to become citizens," etc.

Under your statement of facts "A" is within neither of these classes. Neither is he within section 2172, revised statutes of the United States, which provides that "The children of persons who have been duly naturalized under any law of the United States * * * shall, if dwelling in the United States, be considered as citizens thereof."

There is thus no escape from the conclusion that "A" is not an elector and consequently has no right to hold public office.

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Elections—Nomination of Presidential Electors. Meeting of delegates to National party conventions to be held on the third Tuesday of April.

MR. L. B. NAGLER,

April 5, 1912.

Assistant Secretary of State.

In your favor of April 3rd you request my opinion as to whether the words "on the third Tuesday of April succeeding such election" in section 11—29 of the statutes, means the third Tuesday of the month or the third Tuesday after election, and you call attention to the fact that the vote will not have been canvassed by the third Tuesday in April.

The material part of section 11—29 reads as follows: "The delegates of each party chosen at said election to attend the national convention shall meet on the third Tuesday of April, succeeding such election, and nominate, by a majority vote, one elector for president," etc.

Inasmuch as the election referred to in the section is held by the provisions of section 11—26 only "in each year in which electors for president and vice president of the United States are to be elected," that is, every fourth year, it seems to me that the words "succeeding such election" refer to such fact and that the third Tuesday of April means the third Tuesday of the month.

The objection that you raise to this construction that the vote will not have been canvassed by that time is equally applicable to the other construction or at least may be so in that by section 94a the board of state canvassers meet within forty-five days after the election so that their meeting might be after the third Tuesday after the election as well as after the third Tuesday of the month.

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Elections—Municipal Corporations—County Board of Canvassers may determine, on petition, result of municipal election—Statutes, Ch. 328l, 1911 applicable to Municipal Elections.

MR. CHARLES E. BRIERE,
District Attorney,

April 10, 1912.

Grand Rapids, Wisconsin.

In your letter of April 8th you state:

“I would like your opinion on whether Chapter 328 of the Laws of 1911, applies to a municipal election, and whether the County Board of canvassers must sit to hear, try and determine a purely municipal contest as to who was elected mayor of a city, or does that section only relate to the officers mentioned in Section 84 R. S. as amended by Ch. 492 of the Laws of 1911, and Ch. 488 of the laws of 1909? I would also call your attention to Section 925—268 R. S. 1898, and 925—29-a, R. S. 1898, being Ch. 493 of Laws of 1907.”

The opening words of chapter 328, laws of 1911, “whenever any candidate voted for at any primary or election” are general and I find nothing in the act itself to show that municipal elections were intended to be excepted from its operation. That the county board of canvassers has, ordinarily, nothing to do with a purely municipal election does not seem to me important for chapter 328 does not provide for canvassing votes or even for recanvassing them. It makes the determination of such a broad step in a judicial proceeding the purpose of which is to finally determine the result of the election. Reasons may be readily suggested why such board is a body better qualified to make such determinations than other boards of canvassers.

The new section thus created by chapter 328 is given the number 86, which number brings it under title II “Elections other than for town, city and village officers”, in chapter 5 of the statutes entitled in the statutes of 1898 “All caucuses, electors and general elections” and entitled in Sanborn & Sanborn’s Supplement “All caucuses, primary elections, electors and

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elections". But there are many sections in chapter 5 which are plainly applicable to municipal election, notably sections 30, 36, 37, 38, 49, 51, 53, 54, 55, 56, 57, 68 and 69. Sections 86, as it appears in the revised statutes of 1898, was repealed by chapter 488 of the laws of 1909. It was appropriate to place chapter 328 as section 86 for it merely adds to the other duties of the county board of canvassers which are specified in the sections immediately preceding.

My conclusion therefore is that chapter 328, laws of 1911, applies to municipal elections.

Elections—County Clerk—Publication of Determination of County Board of Canvassers.

MR. ALEXANDER WILEY,
District Attorney,

April 16, 1912.

Chippewa Falls, Wisconsin.

In your favor of April 13th you ask: "Is there any legal duty imposed upon the county clerk to have published a statement of the county board of canvassers showing the results of the election held the 2nd of April last?" You state that this was not a general election; that the board of canvassers simply made a statement in accordance with the statute showing the votes cast in each precinct for president, vice president, delegates at large, and district delegates, and that there being no county officers elected the board of canvassers could not make a determination such as the law requires shall be published in general elections.

The effect of sections 11—26 and 94t is that elections for delegates to national party conventions are to be held and conducted and the results canvassed and returned in the same manner as at general elections. Sections 83 and 84 provide for first a statement by the county board of canvassers showing the whole number of votes given in such county for every officer whether state, district or county, the names as returned of all the persons to whom such votes were given and the num-

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ber of votes given to each, and second for a determination by said board of the persons who have been elected to the several county offices and members of the senate and assembly when the county constitutes one or more senate or assembly districts. It is this "determination" which subsection 2 of section 84 requires to be published. Applying these sections to the election in question, it seems plain that the county board of canvassers is required merely to make out the "statement" showing the number of votes given in the county for delegates at large and district delegates, but is neither required nor authorized to determine what persons have been elected, such delegates, etc. There being no such "determination," it follows that the statute does not require its publication.

Elections—Electors—Students with intention to make the place where they are attending school their residence for the time being if otherwise qualified electors may vote at such place.

J. W. MACAULEY,

April 16th, 1912.

District Attorney,

Menomonie, Wisconsin.

Under date of April 12th you state that you have been asked to procure the arrest of certain students on the charge of violating section 4543 of the statutes of 1898, as amended by chapter 313 of the laws of 1905, in that they did not have a residence as legal voters in the city. You submit the following facts and ask whether the evidence would justify a prosecution:

Certain students attending the Stout Institute, located in the city of Menomonie, voted at the municipal election held in that city April 2nd. some of these came from outside this state and others from points within the state; all who were originally from outside the state and who voted have attended school for more than one year, and in each case the student was in Menomonie for the sole purpose of attending the institute; the

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Stout Institute is an educational institution, maintaining, among other departments, one having for its purpose the training and fitting of persons for the teaching of manual training. Shortly prior to September, 1910, a male person made written enrollment in the manual training department, giving his age as under twenty-one and his residence as at a point outside the state of Wisconsin; he began attendance at the institute in September, 1910, and has attended ever since; during the vacations—ten weeks during the summer, two weeks in December, and one week in March or April—he has been away from Menomonie; he expects to finish the course in June, 1912, and to find a position as teacher in some place, but does not at this time know where; he voted at the election held at Menomonie April 2nd, 1912, being at that time over the age of twenty-one years, and had occupied a room in the precinct in which he voted for ten days and more immediately preceding the election; this student was advised by an attorney that he had a right to vote at this election.

In the case of students enrolling from Wisconsin, you state that the facts are as above, except that the student had been in attendance only since September, 1911; that he made his application shortly prior to that time and gave his residence at within the state, but not at Menomonie, and that he expects to complete his course in June, 1913.

Said section 4543 provides as follows:

“Any person who shall vote at any general or special election, town meeting or election, school meeting or election, city, village or charter election, not having the requisite qualifications and residence as a legal voter, * * * shall be punished by imprisonment in the state prison not more than three years nor less than one year, or by fine not exceeding two hundred dollars.”

This is a penal statute and must be strictly construed. Section 69 of the statutes provides, among other things, the following:

“That place shall be considered and held to be the residence of a person in which his habitation is fixed, with-

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out any present intention of removing therefrom, and to which, whenever he is absent, he has the intention of returning. If a person remove to another state with an intention of remaining there for an indefinite time and as a place of present residence he shall be considered and held to have lost his residence in this state, notwithstanding he may entertain an intention of returning at some future period.”

These rules of law apply as much to a student learning a profession or a trade as to any other class of citizens. A student, if he so intends, may make the place where he is attending school his place of residence for the time being, although he intends to locate, at the end of his course, in some other place, where he may secure a position. Of course it is possible for a student to retain his residence at the place from which he enrolled, if it is his intention to return to that home upon the completion of his course and if he does not intend to make the place where he has been attending school his present place of residence.

Under the facts stated by you I do not believe that you would be justified in starting a prosecution, as there is nothing to negative the fact that the students, for the time being, intended to make Menomonie their home. It must be borne in mind that a student that possesses the other qualifications requisite has a right to vote as much as has any other citizen. Upon the statement of facts in this case I do not believe that a conviction could be secured.

Elections—Corrupt Practices Act—Petition for leave to bring special proceeding sufficient although informal. Violation of the law appearing, the statute is mandatory as to granting leave to bring the proceeding.

HON. FRANCIS E. MCGOVERN,
Governor.

April 16, 1912.

Pursuant to your request, I have examined the petition of Albert G. Felker for leave to bring a special proceeding to inves-

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tigated and determine whether or not there was a violation of the corrupt practices law by Robert Connor, candidate for mayor at the election held in the city of Marshfield, Wisconsin, April 2, 1912, and for the appointment of special counsel to conduct such proceeding in behalf of the state.

Section 94—30.2 (ch. 650, laws 1911) provides:

“If it shall appear from such petition or other wise that such candidate * * * has violated any provision of this act, and that sufficient evidence is obtainable to show that there is probable cause to believe that such proceeding may be successfully maintained, then such judge or attorney general or governor, as the case may be, shall grant leave to bring such proceeding and shall appoint special counsel to conduct such proceeding.

The petition in question is somewhat informal, but it seems probable that the statute did not intend to require that such petition should have the legal exactness of a pleading in an action. The county judge, or attorney general, or governor, to whom the application is made, may, by the terms of the law, act on information obtained otherwise than from the petition, and if it appears to such official either from the petition or otherwise that sufficient evidence is obtainable to show that there is probable cause to believe that the proceeding may be successfully maintained, the law is mandatory that such officer shall grant leave to bring it, etc.

As to the order submitted for your signature, I suggest that the words “special proceedings” therein be changed to the words “a special proceeding”, as the latter words are the ones used throughout the corrupt practices law.

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Elections—Electors—Notary Public—A qualified elector does not lose his status as such by being adopted into an Indian tribe.

HON. FRANCIS E. MCGOVERN,
Governor,

May 3, 1912.

You submit an application for the revocation of the commission of Frank A. Gauthier of Keshena, Wisconsin, as a notary public for Shawano County on the ground that he is not a qualified elector. From the correspondence and papers attached it appears that Gauthier was born in 1869 in the town of Richmond, Shawano County, and there resided until about 1888, when, with his parents and grand parents, who were citizens of the United States, he moved onto the Menomonie Indian Reservation and became a member of the tribe by adoption.

It is claimed that by such adoption Gauthier ceased to be a qualified elector of Shawano County and is thus ineligible for the office of notary public within Section 173 Wisconsin Statutes.

Section 12, Wisconsin Statutes, provides that every male person of the age of 21 years possessing specified residential qualifications who belongs to the following class, shall be deemed a qualified elector: "3. Persons of Indian blood who have once been declared by law of Congress to be citizens of the United States, any subsequent law of Congress to the contrary notwithstanding."

Gauthier's parents were citizens of the United States by virtue of the provisions of the Act of Congress of Feb. 8th, 1887, as amended by the Act of May 8th, 1906, Chapter 2348, 34 Stat L. 182, the material part of which Act is as follows:

"Every Indian born within the territorial limits of the United States, who has voluntarily taken up, within said limits, his residence separate and apart from any tribe of Indians therein, and has adopted the habits of civilized life, is hereby declared to be a citizen of the United States and he is entitled to all the rights, privileges and immunities

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of such citizens whether said Indian has been, by birth or otherwise a member of any tribe of Indians.”

The citizenship of Gauthier's parents made him a citizen of the United States (Section 2172 R. S. U. S.) and consequently of the state of Wisconsin, (Section 12, Wisconsin Stats). Citizenship once acquired is not lost by adoption into an Indian tribe “a citizen of the United States who becomes a member of one of the civilized tribes by adoption does not thereby denationalize himself and does not become an Indian. He remains a citizen of the United States.”

Raymond vs. Raymond, 83 Fed. (C. C. A) 72:—723.

French vs. French, 52 S. E. (Tenn.) 517—518.

United States vs. Rogers, 4 How. 567.

My conclusion therefore is that by this adoption by the Menomonic tribe of Indians, Gauthier did not lose his status as a qualified elector of Shawano County and is not, on account of such adoption, disqualified to hold the office of notary public.

Elections—Corrupt Practices Act—Duty of Secretary of State is to carry out the law as to printing and distributing election pamphlet as completely as it is physically possible.

HON. JAMES A. FREAR,
Secretary of State.

May 9, 1912.

In your favor of May 8th you state that by an amendment made to the corrupt practices act at the recent session of the legislature the election pamphlet provided for by chapter 650, laws of 1911, is required to be distributed twenty days before the election. You further state that this is a physical impossibility from the printing standpoint in that sufficient time is not allowed to print the pamphlet between the time when the manuscript is required to be submitted and the date when the pamphlet is to be distributed. You request my opinion as to what action you should take in the matter.

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It seems to me that it is your duty to comply with the law so far as you are able to do so and that you should take such steps as seem to you best in order to secure as near an exact compliance with the laws as is possible. If, owing to the quantity of manuscript submitted, it proves impossible to prepare and distribute the pamphlet on the exact day provided by the law it does not seem to me that such facts excuse you from attempting to get the pamphlet printed and sent out as near the statutory date as is possible. It does not seem to me that you will fall short of your full official duty if you fail to perform an impossibility, but that you will perform your full duty by carrying out the law as completely as it proves physically possible to do.

Elections—Corrupt Practices Pamphlet—Number of words that may be used by a candidate must be limited to the amount of space procured by law in the pamphlet to be issued by the Secretary of State.

HON. JAMES A. FREAR,
Secretary of State.

May 13, 1912.

Your favor of May 13th is received. You ask what action should be taken by your department in printing the pamphlets provided for in the present law, which pamphlets are to be published and circulated through your department where a candidate tenders the fee for one or two pages of such pamphlet but furnishes manuscript containing more words than can be printed on the space paid for.

The present law limits the number of pages which may be used by any one particular candidate, but does not provide the number of words which may be included on such page. Under these conditions and in the absence of any special statutory provision limiting the number of words it seems very clear that the limitation as to the number of pages must govern and in case a candidate should furnish manuscript containing a greater number of words than could be printed in

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the space to which he was entitled I am of the opinion that such manuscript should be returned to the candidate or his attention called to the fact coupled with a request that he revise his statement to bring it within the space limited, and in case of his failure or refusal so to do that you would have the authority to revise the same, retaining the most salient statements contained therein but limiting the number of words to the space to which the candidate is entitled.

Corrupt Practices—Elections—Payment for a meal a “disbursement”—all “disbursements” made for “political purposes” are prohibited—any number of persons may be selected as a campaign committee.

HON. JAMES A. FREAR,

May 21, 1912.

Secretary of State.

In your letter of May 18th, you state that you have had frequent requests for the interpretation of sections 94—6 and 94—7 of the corrupt practices act, and you request my opinion as to whether “the paying of expenses of a meal or other courtesies irrespective of any political act desired comes within the purview of the law,” and also whether or not the law prevents extending any such courtesies whatsoever to anyone other than the committeemen, and if so, what limitation is placed upon the selection of committeemen, if any.

The payment for a meal seems clearly a “disbursement” as that term is defined in section 1 of the act, and therefore, if made for “political purposes” is prohibited. Whether any particular instance comes within the definition of “political purposes” given in the act will, of course, depend on the the circumstances of the individual case. If the expense of a meal is paid for a political purpose it is prohibited; otherwise not. The same is true of any other so-called “courtesies” involving a disbursement. I find nothing in the act that places a limit upon the number of persons that may be selected as a campaign committee.

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Elections—Voting Machines—Ch. 633, Laws 1911, does not repeal or amend sec. 44—3 (3) Wis. Stats.

HON. WINFRED C. ZABEL,
District Attorney,

May 25, 1912.

Milwaukee, Wisconsin.

In your favor of May 23rd you request my opinion on the following questions:

I. "Does chapter 633, laws of 1911, amend section 44—3 (3) of the statutes?"

There is no express repeal of section 44—3 (3) by chap. 633, laws of 1911, so that the two statutes must, if possible, be construed to stand together. *State ex rel. v. Milwaukee E. R. & L. Co.*, 144 Wis. 386, 394—5. There does not seem to me to be any necessary repugnancy between the two laws, so that I do not think there is an implied repeal or amendment of section 44—3 (3) by chapter 633, laws of 1911.

II. "Does chapter 633 apply to counties using voting machines?"

Chapter 633 seems intended to apply only to elections by paper ballots and therefore not to counties using voting machines.

III. "May the state and county ballot be placed on voting machines and the presidential ballot be printed on paper ballots?"

Where voting machines are used, presidential electors should be voted for thereon, as provided by section 44—3 (3).

IV. "If both the presidential and the state and county ballot must be placed on the voting machine, state which one takes precedence of the other."

By section 44—8 (2) (ch. 435, laws of 1909), "The ballots must be placed on the machine in the order of arrangement provided for by section 38," etc. As subdivision 6 of section 38 (ch. 583, laws of 1907) stood at the time chapter 435, laws of 1909, was enacted, it provided that the offices of president, etc., should be fifth in order on the ballot. Chapter 633, in providing a separate ballot for such offices, amended subdivision 6 of

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section 38 by omitting any reference to the offices of president, etc., so that there is now no provision as to their order of arrangement. But it seems to me that since such offices cannot be in the first, second, third or fourth places,—these being filled by the state, congressional, legislative and county offices respectively, (Subd. 6, sec. 38, Wis. Stats)—the presidential, etc., offices must necessarily follow after the four named offices.

V. "If both ballots must be placed on the voting machine, may a device be placed before each party ticket which would enable a voter to cast a ballot for the entire party ticket, both state and national, by the use of this device?"

Subdivision 2 of section 44—3 provides that the machine "may be provided with one lever or device by the use of which an elector may vote for all candidates of one party if he so desires." I think that this includes the national as well as the state ticket.

VI. "Is it sufficient to place the names of candidates for president and vice president on the machine, if the voter is given the opportunity to split the electoral ticket by the use of a separate device, or must the names of the electors for president and vice president appear on the machine and be voted for separately?"

Section 44—3, as originally enacted by section 3, chapter 459, laws of 1901, did not provide for placing the names of the candidates for president and vice president opposite the names of their respective presidential electors, but clearly did provide that the name of each such elector should appear on the machine. I do not think that the amendment of section 44—3 (3) by chapter 316, laws of 1907, providing that the names of such presidential candidates should be placed on the machine opposite their respective electors was intended to dispense with placing the names of such electors there also. The law still requires that the machines must admit of voting a split ticket which, of course, could not be done unless the individual names are shown. The electors are the candidates for whom the votes are being cast, and it seems to me that their names must appear on the machines so as to permit votes

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to be cast for them individually. The amendment by chapter 316, laws of 1907 merely adds that the names of the candidates for president and vice president shall also be shown.

Elections—Corrupt Practices Act—Payments made to persons for circulating nomination papers if made for “political purposes” are prohibited.

MR. W. K. PARKINSON,
District Attorney,
Phillips, Wisconsin.

June 5, 1912.

In your favor of June 4th you request my opinion as to whether it is a violation of the corrupt practice act for a candidate for a county office to pay persons for circulating his nomination papers.

Sections 94—6 and 94—7 prohibit any disbursement for political purposes whether made by the candidate himself or his personal campaign committee, or a party committee, except those enumerated. Payment for circulating nomination papers is not so enumerated and it therefore seems that such a disbursement, if made for “political purposes” as those words are defined in section 94—1, is prohibited by law.

Elections—Publishers Fees—Election Notices.—For publishing a notice of an election to elect a circuit judge and delegates to national party conventions not more than the sum limited by subdiv. 4 of Sec. 37.

MR. GEO. B. NELSON,
District Attorney,

July 9, 1912.

Stevens Point, Wisconsin.

In your favor of July 6th you state that a question has arisen as to the amount of fees which the publishers of newspapers may legally charge for publishing an election notice

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of which you enclose copy—the same being for the election of a circuit judge, and also for the election of delegates to the several national party conventions. You point out that subdivision 4 section 37, Wis. Stats. (chapter 385, laws 1909) provides that the total publication fee “shall in no case exceed the sum hereinafter specified, to-wit: for a general election in weekly newspapers, one hundred dollars, and in daily papers, two hundred dollars; for a judicial election in weekly newspapers twenty-five dollars, and in daily newspapers fifty dollars; for a municipal election in weekly newspapers, fifty dollars, in daily newspapers one hundred dollars” and you request my opinion as to whether the election in question is to be regarded as a general or a judicial election.

Section 37, as it stood in the statutes of 1898, made the same classification of elections as at present, i. e., general, judicial and municipal. The statute providing for the election of delegates to national party conventions was first enacted by chapter 369, laws 1905, so that at the time section 37 was enacted there could have been no purpose as to including or excluding an election of delegates to national party conventions in or from any of the three mentioned classes of elections; but since the enactment of chapter 369, laws 1905, section 37 has been amended by the legislature of 1907 and 1909 and it may perhaps thus be assumed that the legislature intended such election to be included in one of the three classes. In any case it is provided in section 11—26 (2) that elections of delegates to the national party conventions “shall be noticed, held and conducted . . . in the same manner” as judicial elections and that “The expense incurred in the preparation for or conducting such election shall be paid in the same manner and by the same officers as in the case of said judicial elections.” (Chap. 512, laws 1907). This indicates that the legislature looked upon the election of delegates of national party conventions as similar to a judicial rather than to a general or municipal election.

While it may well be that the election of delegates is an election entirely separate from the judicial election (See sec.

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11—27—4 providing for a separate ballot box, etc.) though conducted at the same time and place and by the same election officials, I am convinced that where, as in the case you submit, one election notice covers both elections, the fees for publishing the same are subject to the same limitations as though the election were a judicial election only. Should there be an election of delegates in a year when there was no judicial election, plainly, under the terms of section 11—26 (2) above quoted, the election would be conducted and paid for as if it were a judicial election, so where such election is held with a judicial election and but one notice is published for both elections, I am of the opinion that it must be regarded as solely a judicial election to the extent at least that the limitation of section 27 applicable to judicial elections must be applied to it.

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OPINIONS RELATING TO FISH AND GAME.

Fish and Game—Audit of Bills—Discretion in purchasing equipment.

HON. JAMES A. FREAR,
Secretary of State.

July 11, 1910.

This department is in receipt of your communication of the 6th inst. in reference to the audit of a bill submitted by the State Game Warden's Department for the purchase of a gasoline launch, with equipment, in the sum of \$295.00, the same being properly authenticated by the Game Warden and approved by the Governor, and wherein you submit the questions. "First, this expenditure is made under the provision which permits the state game warden to receive \$2000 a year and his actual expense and disbursements. Chap. 525, laws 1909. Providing such purchase is made, does that provision of law in your judgment, also permit the purchase of other kinds of conveyances wherever deemed necessary in the game warden's department, subject to the approval of accounts as provided by the statute?" "Second, is this department required to procure any evidence of title and is it charged with any further duty than the simple audit of the bill?" You further state that "The law governing the purchase of property by the Superintendent of Public Property makes provision for the purchase of property under his control and the sale of the same whenever deemed advisable, but there appears to be no express statute governing the game warden department."

In answer I will say that a letter from the Fish and Game Department conveys the information that a launch was pur-

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chased for the use of the Game Warden Department on the four lakes in Dane County; that the Game Warden has found it almost impossible to conduct the work of protecting these lakes without the use of some sort of power boat, and that in order to give this county the protection that it needs, it is absolutely essential that some such conveyance be in the possession of the Department; that it is almost impossible to secure the hire of a launch and that when it is possible the price is exorbitant; that the Game Warden's Department has been greatly restricted in the performance of the duties required in protecting the lakes in this county for the reason that the mode of conveyance has not been such as would facilitate the work.

Section 1498 of the statutes, as amended, provides that the "State Fish and Game Warden shall receive a salary of \$2000 per year and his actual expenses and disbursements to be paid from vouchers therefor approved by the Governor to be paid out of the fund known as the Hunting License Fund."

Section 1498—9 of the statutes, as amended, provides:

"The liability of the state for per diem salaries and expenses of the game wardens appointed under this Act or otherwise and for all other services and expenses incurred, for any purpose under or in consequence of this Act, shall be limited to the funds of the Fish and Game Warden's Department, and in no event shall the state pay any such salaries or expenses or be liable in any manner therefor, except to the extent of such funds, any contract, express or implied, of the Game Warden to the contrary notwithstanding." This section also prohibits the Game Warden from issuing any voucher unless the money to pay the same shall at the time be on hand.

Said section 1498 requires the State Fish and Game Warden, before entering upon the discharge of his duties, to execute a bond to the state in the penal sum of \$5,000 for the faithful performance of his duties.

Section 1498b, as amended, requires the state fish and game warden to report to the Governor the transactions of his department, including the work of himself and deputies, and

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such other information as may be valuable to the state concerning the enforcement of the fish and game laws, which report shall contain an itemized statement of receipts and disbursements.

The state fish and game warden, in my opinion, has a liberal discretion as to what equipment is necessary for him to perform the duties of his office in the absence of a clear showing to the contrary. I believe that the purchasing of the launch in question, for the purposes mentioned, was a legitimate disbursement which should be audited on the approval of the Governor.

In reply to your second question, I will say that in my opinion you are not required to procure any further evidence of the title to the launch, etc., and that you have no further duty to perform than to audit the bill. All property purchased by the Game Warden in the performance of his duties is the property of the state for which he would be required to account under the terms of his official bond.

Fish and Game—Section 4565k subsection b (Ch. 525, Laws of 1909) providing that a shipment of fish of less than 20 pounds must be accompanied by the shipper is violated if only an agent of the owner of the fish accompanies the shipment.

Subdivision a of said section limiting shipment to one package of not more than 20 pounds in seven days applies to every one even family or friends of shipper.

GEORGE W. RICKEMAN,

July 25, 1910.

State Fish and Game Warden.

Yours of July 21st is received. You state that you desire my opinion as to section 4565k, subsection b (chapter 525 of the laws of 1909), wherein it is provided that a shipment of fish containing less than twenty pounds must be accompanied by the shipper. You inquire whether it is compulsory for the person owning the fish to accompany the shipment, or whether he can delegate an agent to represent him in this connection.

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In answer I will say that Anderson's Law Dictionary defines a shipper as one who places property of his own on board a vessel for transportaion. Under this definition only the owner of the fish could be shipper.

The history of this legislation makes it clear that such was the legislative intent and it is my opinion that a construction placed upon the word "shipper" broad enough to include an agent of the owner would make the provisions of the law practically nugatory. In the discussion of this law before the legislative committee it was made clear that the intent was that the owner should be compelled to accompany the shipments, and it is unfortunate that the legislature did not define the word "shipper" so as to settle the question definitely. I am of the opinion that, in enforcing this law, you are justified in construing the word as meaning the actual owner of the fish and that the word is not broad enough to include an agent of the owner—in other words, that a shipper must be the owner of the fish shipped.

You also desire my opinion regarding the provision contained in subdivision *a* of section 4565k, limiting shipment to one package of not more than twenty pounds in seven days. You inquire whether or not it was the intention of the legislature to limit the shipping of fish so sent, to the person catching same and to his own home, family or friends, and whether the prohibition applies only to shipments of fish to dealers in the state or out of the state.

In reply I will say that the law makes no distinction as to the person or persons to whom shipment is made. I take it that any shipment made to any person otherwise than as provided in the statutes is illegal. No distinction is evident between a shipment made to family or friends and one made to dealers. I am therefore of the opinion that all shipments, to whomsoever made, are included within the provisions of this law.

Official Opinions—Fish and Game.

Fish and Game—Navigable Waters—Riparian Rights—The owner of land on the shores of a navigable lake does not possess any exclusive right to fish in said lake. The title to the bed of said lake is in the state and the general public have the right to fish there.

HON. GEORGE RICKEMAN,

October 28, 1910.

State Fish and Game Warden.

I this morning received a communication from you relating to the question of fishing on Lake St. Croix. You say:

“One side seems to contend that the shore property holds title to the middle of the stream, subject to the rights of navigation, and that such property owner has control of the river to the center of the stream and can restrict others from the use in such waters for fishing. The other side contends that the owner has no rights beyond the high water mark.”

As I understand the situation it arises over the water, or riparian, rights in Lake St. Croix. I mention this because the riparian rights in lakes are somewhat different from those in rivers. Where the land of the owner borders on a lake he owns to the water's edge at high water mark; the rest belongs to the State. However, some allowance is made to him, as, for instance, to fully enjoy his property, he is allowed to build docks at the water's edge and purprestures. He also enjoys the right of fishing in the water, but not to the extent of excluding others therefrom, further than they may necessarily be excluded by the building of docks. For instance, it is said in the case of *Ne-pee-Nauk Club v. Wilson*, 96 Wis. 290:

“The soil and waters of an inland lake, no matter what its size and whether navigable or not, belongs to the State, for the use of the public, and the riparian owners have no exclusive right of hunting or fishing thereon.”

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It was also said in the case of Willow River Club v. Wade, 100 Wis. 86:

“The right of fishing in navigable streams is common to the public, notwithstanding the title to the bed of such stream is in the riparian proprietors, and one who keeps within the limits of such stream while fishing is not liable to trespass to the riparian owner.”

See also Diana Shooting Club v. Lamoreux, 114 Wis. 44,
Rossmiller v. State, 114 Wis. 169

In Madison v. Mayers, 97 Wis. 399, the court said:

“The owners of city lots abutting upon a navigable lake have the right to construct in front of their land in shoal water proper wharves, piers and booms in aid of navigation without obstructing it, far enough to reach water actually navigable for such boats as are in use or appropriate to the lake.”

I am therefore of the opinion that the riparian owners along Lake St. Croix do not possess such exclusive power in the waters of the lake that they can prevent others from fishing or using the waters thereof as they see fit for navigation and fishing.

Fish and Game—A package containing fish, offered for shipment as baggage over a railroad, should be marked in the same manner as fish to be shipped as freight or express.

MR. HENRY HAY,
District Attorney,
Antigo, Wis.

Oct. 8, 1910.

You state as follows:

“Mr. J. W. Foster, the Game Warden whose home is at Wausau, has made complaint to my office against J. P. Thomas, of Janesville, Wis., to the effect that Mr. Thomas got on the Chicago & Northwestern train in this county

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and checked as baggage a wooden box containing thirty-two and one half ($32\frac{1}{2}$) pounds of pike and bass, which package bore absolutely no marks and was checked as baggage by Mr. Thomas. Mr. Thomas was on the train and admitted the checking of the baggage.”

and you say the suggestion arises to your mind whether such package must be marked, and you cite Section 103 of the Game Laws.

In following Sec. 103 of the Game Laws it appears to me that persons shipping game should mark the package in which it is shipped although consigned as baggage or shipped as express. The thus marking of them indicates to the game warden whether it is a package that should be inquired into. The following portion of sec. 103, page 114 of the game laws says:

“Any person who shall deliver to a common carrier for transportation, any package or parcel containing fish or game, which said package or parcel shall not be so labeled as herein required, or who shall place upon said package or parcel, a false statement as to the contents thereof, or who shall fail to give a statement to the receiving agent as hereinbefore provided, shall be punished by a fine of not less than twenty-five dollars nor more than fifty dollars, etc.”

It appears to me that this clearly indicates that the packages should be marked at the time delivered for shipment. It is nevertheless shipping although the package is not delivered for shipment. If it is delivered with the intention on the part of the consignor that it shall be shipped, that is, I think a sufficient shipment. See *Ledon vs. Havemeyer* 24 N. E. 297, 121 N. Y. 179, 8 L. R. A. 245.

I am inclined to think that Mr. Thomas, the person who so transferred the game, committed an offense.

Official Opinions—Fish and Game.

Fish and Game—Counties—County Clerk—Hunting License—
fees for payable to county.

F. P. REGNER,

December 12, 1910.

District Attorney,

Wausau, Wisconsin.

I am in receipt of your favor of December 7th, in which you state:

“Revised statutes 1498s, laws of 1899 and 1909, provide that the county clerk shall collect one dollar on every hunting license and, after retaining ten cents thereof, forward the remainder to the State. Will you please give me your opinion as to whether or not this ten cents on every license is to be retained by the clerk as his fee, or is the same to be turned into the county treasury?”

“R. S. number 708 provides that every county clerk shall receive for compensation the salary fixed by the county board, and no more. All fees allowed by law to county clerks shall be collected by them, and paid to the treasurer for the use of the county.”

The question you present is not a new one to this department and was passed upon by my predecessor in office as early as January 18th, 1906. (See biennial report and opinions of the Attorney General for 1906, page 615.) That opinion when rendered was not entirely free from doubt. In the case of *Barron County v. Beckwith*, 142 Wis. p. 519, our Supreme Court held that the clerk of the court was not entitled to one-half of the fees, allowed for naturalizing citizens. The decision in this case was not easily reached; but, however that may be, the court united upon the opinion that such fees would have to be paid by the clerk into the county treasury. I therefore conclude that under that case the county clerk should pay to the county the fee received by him for each hunting license and that, as said in the *Barron County* case, supra, the clerk can receive only such compensation as is provided for him by resolution of the board.

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Fish and Game—District Attorney—District Attorney should defend Game Warden in a replevin action when property of of state is involved, such as Game.

FRANCIS J. ROONEY,

Dec. 16, 1910.

District Attorney,

Appleton, Wis.

You state that on November 14th, 1910, the local deputy game warden in your county seized a number of muskrat and mink hides which were found in the possession of one Ed Breyer; that the game warden subsequently made a criminal complaint against Breyer, charging him with unlawfully having in his possession during the closed season, green mink hide; that on this charge the defendant was convicted and fined by the court fifty dollars and costs, amounting in all to \$76.79; that Breyer paid his fine and costs and the court ordered the hides in question that had been seized by the deputy game warden upon a search warrant to be delivered back to the defendant, Ed Breyer; that thereafter the game warden, Mr. H. H. Albrecht, seized the hides, then and there, contending as he did that they were found by him in the possession of the defendant during the closed season and that the same were green hides; that thereupon the defendant caused a writ of replevin to issue and the sheriff, by virtue of said writ, attached the hides in the hands of the game warden and is now in possession of the same; that Mr. Albrecht contends that it is your duty as district attorney to defend him in this matter. You inquire whether such is your duty.

Under section 4560, as amended by section 26, chapter 312, laws of 1899, the title to the muskrat and mink hides is in the state of Wisconsin. The action in question is one of replevin, in which the title and the right to possession of said state property are in question. Under section 752, subdivision 1, of the statutes of 1898, it is made the duty of the district attorney to prosecute or defend all actions, applications or motions, civil or criminal, in the circuit court of his county in which the state or the county is interested or a party.

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You do not state in what court the replevin action was commenced. If it was commenced in the circuit court, under the express provision of this statute it would be your duty to appear. If it was commenced in justice's court, as I presume it was, I am aware of no provision in the law that expressly makes it your duty to appear in justice's court in a replevin action of this nature; but, as it will be your duty to appear in circuit court if the case is appealed to the circuit court, it would be well for you to appear in justice's court and see to it that the matter is properly handled as a preparation for the case in the circuit court. If you do not appear in justice's court for the game warden, he may let the action go by default and take an appeal to the circuit court, and it will then be your duty to appear. It will be, as stated, a good preparation for the case in the circuit court, and the rights of the State will be better taken care of if the district attorney makes his appearance in justice's court as well as in circuit court.

I am therefore of the opinion that you should not charge the game warden any fees as private attorney, but that you should consider it as part of your duty as district attorney of your county to appear for him in justice's court, in defending the action in question.

Fish and Game—Tags on fish nets.

HON. JOHN A. SHOLTS,

January 4, 1911.

State Fish and Game Warden.

You submit the following:

First: How many tags are required to be placed upon a gill net the length of which is two thousand feet if the net is set in four different sections? That is, the owner of two thousand feet of gill net desires to set two hundred feet of net in one place, three hundred feet in another place, five hundred feet in another place and a thousand feet in another place, making four separate sections of the entire two thousand feet. How many tags are required under the law?

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Second: A fisherman has three fike nets attached together by a pound leading to the three separate fike nets; he uses one leader which reaches to the pound leading up to the fike nets. How many tags are required?

In answer to your question I will say that section 25, chapter 489, laws of 1905, provides in subdivision 3 as follows:

“No net shall be used until the same is equipped with metal tags stamped to designate the kind of net and number to correspond with the number of the license authorizing the operation of said net; one such metal tag to be securely fastened to each two thousand lineal feet or fraction thereof of gill net and one such metal tag to each seven hundred lineal feet of pound net leaders or fraction thereof, and one such metal tag to each five hundred lineal feet of seine or fraction thereof, and one metal tag to each fike or hoop net.” etc.

A gill net, as defined by Webster, is a flat net suspended vertically in the water having meshes that allow the heads of fishes to pass but catch in the gills when they seek to extricate themselves.

In answer to your first question I will say that under this statute each fike net is required to have a tag and there being three fike nets connected by one pound it would require a tag for each fike net or three. The leader would require one tag for every seven hundred feet or fraction thereof; if the leader in the case in question is seven hundred feet or less, it would require one tag.

In answer to your second question I will say that each section of the two thousand feet of gill net would be considered under the above definition a gill net and as each gill net must be supplied with a tag, four tags would be necessary.

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Fish and Game—A slough on a man's farm connected with the Rock river seems to be, from the statement made, a part of the open waters of the state, and a license to fish carries with it the right to fish on said slough.

HON. JOHN A. SHOLTS,

March 1, 1911.

State Fish and Game Warden.

I am in receipt of your communication of the 28th ult., also correspondence had with G. A. Strasen and A. A. Washburn, of Horicon, Wisconsin, and have given the matter submitted careful attention

It appears from the letters and diagrams that Mr. Washburn is owner of a farm on the main channel of Rock river; that from this river a slough extends into his land a half or three-fourths of a mile, a hundred feet wide at its mouth and tapering to forty feet at the further end. The question submitted is whether the slough is open water and is covered by fish and game licenses.

Replying I will say that fishing licenses carry with them the right to fish in all open waters of the state; they do not carry the right to go upon the land of any person, but only to enter upon the waters. It cannot be said that such a slough is not open water because it is not included in the main channel of the river, and all open waters are a part of the general waters of the state. However, if the slough is dry a portion of the year, a different question is presented; but, if it is open for flowage throughout the year, it is my opinion that it would be included within the waters of the river.

Fish and Game—State Public School—Deer—It is not necessary to register deer kept by the state at the Sparta State School.

STATE BOARD OF CONTROL.

April 18, 1911.

We are in receipt of your letter of the 13th inst. in which was inclosed a letter from C. M. Bright, Superintendent of the State Public School, asking for an opinion as to whether it

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will be necessary for the institution to register the deer which it has in its parks and pay fifty cents each for registration.

In reply thereto you are advised that the deer belonging to the state at the state public school are in no manner under the jurisdiction of the state game warden nor will it be necessary to pay for registration. General statutes do not affect the state where they tend in any manner to restrict or diminish its rights or interests. This principle was sustained by our Supreme Court in the case of *Milwaukee v. McGregor et al.*, 140 Wis. 35.

Fish and Game—Public Officers—Fees—All fees for the serving of papers by the state fish and game warden or his deputies, when collected, should be paid to the state fish and game warden.

HON. JOHN A. SHOLT,

April 19, 1911.

State Fish and Game Warden.

You inquire "whether it is proper and lawful for the state game warden or any of his deputies to collect the fees and remit the same to the state in cases where the parties arrested plead guilty or are convicted and fine and costs including such fees are paid."

Replying I will say that under section 12 of the fish and game laws, section 1498c of the statutes, the warden and his deputies are given "full authority to execute and serve all warrants and processes issued by any justices of the peace or police magistrates or by any court having jurisdiction under any law relating to fish and game, in the same manner as any constable may serve and execute such processes." Consequently there can be no doubt of the authority of such game warden and his deputies to serve warrants and processes issued by any justice of the peace. They are authorized to serve in the same manner as any constable may serve and execute such processes. A constable or other officer in serving such processes charges for his services. There is nothing in the law which prevents the game warden from doing so and I conclude that they are authorized so to do,

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that is, they are authorized to receive pay for such services when performed. I am of the opinion that the state game warden or his deputies may serve warrants and when the same are served the fees collected therefor, when the state prevails, should be paid to the state game warden.

Fish and Game—License to net in certain waters, issued under one section of statutes, is not revoked by the passage of a law removing such waters from the provisions of another section permitting the issuing of licenses to net.

HON. JOHN A. SHOLTS,

August 17, 1911.

State Fish and Game Warden.

I have before me your letter of the 15th, in which you ask the following question:

“Can a man, having a license to use nets in certain waters for any one particular season, use the net or nets in such waters after the passage of an act by the legislature meandering such waters?”

And, in explanation of your question, you state:

“The point I wish to know is whether the license is good for the remainder of the season in which it was taken for the waters which are closed by the legislature after the license has been granted.”

From a conversation with you I learn that the particular question on which you desire information is this: Section 4560a—10, subd. b of the statutes provides:

“The state fish and game warden shall, upon application therefor, issue to any person a license to set, use or operate seines, pound nets or hoop, gill nets of not less than three and one-half bar, bait nets without leads, with four-foot hook front, turtle nets of three and one-half inch bar, in that part of the St. Croix river known as Lake St. Croix and that part of the Mississippi river known as Lake Pepin and the Mississippi river, and the lakes, bays, bayous and

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sloughs tributary thereto and connected therewith, except Rice Lake, French Lake, Mud Lake, Round Lake, French Slough in La Crosse county, Courtois Pond and Frenchtown Slough in Crawford county, and Cassville Slough from Glen Haven to Cassville, and Bertram Lake in Grant county at any time, and Beef Slough in Buffalo county, between the fifteenth day of April and the fifteenth day of November, and the Mississippi river within fifteen hundred feet of the mouth of the Chippewa river at any time, for the purpose of catching and taking all fish, except pike, of any variety, bass or croppies.”

I understand from you that this law has not been amended by the laws of 1911. Chapter 4560a—2 as amended by chapter 480 of the laws of 1909 provided for the issuance of licenses to operate seines, fyke, hoop nets or turtle nets in any of the inland waters of the state of Wisconsin, except certain waters, which exception included the same waters excepted in that portion of section 4560a—10 herein referred to.

By chapter 643 of the laws of 1911, section 4560a—2 was amended by adding to the waters excepted from its provisions, and you wish to know whether or not a person holding a license under section 4560a—10 issued prior to the passage of chapter 643 of the laws of 1911 may continue to use the net or nets in the waters covered by such license, but which were excepted from the provisions of chapter 4560a—2 by this law of 1911.

Section 4560a—10 is a penal statute and must be strictly construed as against the State. It is a special statute, relating only on certain water, while section 4560a—2 is a general statute. It requires strong terms in a general act showing the intent to repeal special acts, in order to hold it to be such a repeal.

Brown vs. Lowell, 8 Metcalf 172.

Repeals by implication are not favored.

Brown vs. McCormick, 28 Mich. 220.

It is my opinion that the passage of chapter 643 of the laws of 1911 in no way affects licenses issued under section 4560a—10.

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Fish and Game—Public Officers—State Fish and Game Warden may not “farm out” the duty of removing rough fish from waters in which they have become a menace to the game fish.

HON. J. A. SHOLTS,

August 19, 1911.

State Fish and Game Warden.

I have before me your letter of the 16th inst. in which you ask for an interpretation of section 4560f—10 with special reference to the following question:

“May the State Game Warden agree to farm out certain waters of the state upon a percentage basis, that is, has the state game warden a right to engage parties to take the rough fish from certain inland waters, by engaging fishermen to do the work, and to pay said fishermen a percentage of the net receipts of the sales of the fish so taken?”

Section 4560f—10 provides:

“The state fish and game warden is hereby authorized to take by means of nets from any of the waters in this state, buffalo-fish, carp, dog-fish, garfish, eelpout, pickerel, redhorse, sheepshead or suckers when such fish or any of them become so numerous as to destroy or retard the propagation of game fish therein, and sell the fish so taken for the best price he can obtain therefor.”

It appears that this section was passed for the purpose of preserving the game fish and its passage made it the duty of the State Fish and Game Warden, whenever any of the rough fish found in said section become so numerous as to “destroy or retard the propagation of game fish” to take such rough fish from the waters so infested by means of nets and sell them for the best price he can obtain.

By section 1498a the State Game Warden is directed to appoint sixty deputy game wardens. The same section also provides: “The state game warden may, from time to time as the needs of the service require and condition of the fund will permit, appoint additional special deputy wardens for temporary

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or occasional service from an eligible list selected from the state at large”

I am of the opinion that the only persons who can be authorized to act for the wardens in removing rough fish under the provisions of 4560f—10 would necessarily have to be appointed under this section. I find no authority in the law by which the warden may work through any other persons than the deputies.

Section 1498d provides:

“The deputy wardens appointed as provided in section 1498a shall each receive a per diem to be fixed by the state warden, by and with the approval of the Governor, which per diem shall include pay for such days as each such deputy shall be under the direct order of the state warden to perform the services in the enforcement of the fish and game laws, and upon certificate of said warden that such services have been actually rendered at his instance and under his direction. In addition to the per diem provided for, such deputies shall receive their actual necessary expenses incurred while working under the direction of the state warden, which expenses shall be paid upon vouchers therefor approved by the governor and countersigned by said state fish and game warden.”

In my opinion deputy game wardens can be compensated in no other manner than that provided by the statute.

“The allowance or payment of other or greater compensation to a public officer than that fixed by law for his services is unauthorized and void. *Adams County v. Hunter* (Iowa) 43 N. W. 208.

Section 2, Article 8, of the constitution of the state provides: “that no money shall be paid out of the treasury except in pursuance of an appropriation by law.”

It is made the duty of the warden to sell the fish so taken for the best price obtainable. When so sold all of the money received from the sale becomes the property of the state. I know of no appropriation that has been made by law that would authorize the payment of a part of this money for the services

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of those engaged in taking rough fish except as it is provided by section 1498a.

In an opinion rendered by the Attorney General and found on page 652, Report of 1906, it is held that deputy wardens may only be paid in the manner provided by statute, that is, per diem to be fixed by the warden, by and with the approval of the governor together with the actual and necessary expenses.

“An allowance of a fixed per diem to an officer while engaged in his official duties must be understood as designated to be in full payment for his services as such officer.” *Mas-sin v. State*, 14 Wis. 502.

“The doctrine is well settled that public agents can bind the government only when acting within the scope of their authority.” *Orton v. State*, 12 Wis. 509.

“A public officer cannot employ persons to perform services for the state unless authorized so to do.” *Randall v. State*, 16 Wis. 340.

“Such authority must be found in the Constitution or laws of the state.” *Randall v. State*, 16 Wis. 340.

I am therefore clearly of the opinion that the state game warden has no authority to farm out the waters of this state upon a percentage basis for the purpose of reducing the number of rough fish in such waters.

Fish and Game—Hunting License—County Clerk cannot charge more than the fee fixed by statute.

HON. JOHN A. SHOLTS,

August 19, 1911.

State Fish and Game Warden.

You have referred to this department for its official opinion a letter from Michael Kleist, stating that the county clerk of Kenosha County is charging \$1.50 for hunting licenses, claiming that the county board of that county authorized him to make such charge.

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Section 1498p, par. 5, of the statutes as found in the laws for 1909 provides:

“All licenses to persons who are residents of the state shall be numbered consecutively at the time they are printed, and shall be furnished by the state fish and game warden to the clerks of the several counties in the state. Such clerks shall issue the same upon the terms and conditions hereinafter provided.”

Section 1498s, par. 3, provides:

“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.”

I find no other provision in the statute regulating the amount of fee to be paid to the county clerk.

Section 2955 of the statutes provides:

“No judge, justice, sheriff or other officer whatsoever, or other person to whom any fees or compensation shall be allowed by law for any service, shall take or receive any other or greater fee or reward for such service than such

as shall be allowed by the laws of this state.”

and in annotation to that section I find the following:

“Services required of officers by law for which they are not specially paid must be considered compensated by fees allowed for other services.” Crocker vs. Supervisors, 35 Wis. 284.

Section 2957 provides:

“Every officer or person violating any of the provisions of the two preceding sections shall be liable to the party aggrieved in the sum of twenty-five dollars damages and also for the actual damages sustained, to be recovered in an action.”

The duty of issuing hunting licenses is imposed upon the county clerks by law and the compensation is but the ten cent

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charge they are allowed to retain. The county board has no authority to make extra allowance to the clerk for issuing such licenses and neither have they any authority to increase the amount to be paid by applicants for licenses. See the opinions of the Attorney General found on p. 692 of the Attorney General's Report for 1908.

Any one making application to the county clerk of Kenosha county for a hunting license and paying the proper fee of \$1.00 is entitled to such license and if the clerk refuses to issue it because of the amount paid, claiming that he is entitled to charge an extra fifty cents, he, the clerk, can be compelled to issue it by proper court proceedings.

Fish and Game—Fishing with set line—under what section prosecution to be brought.

C. A. KADING,

August 28, 1911.

District Attorney,

Watertown, Wisconsin.

I have before me yours of August 25th, in which you state:

“Two parties will set a line in Beaver Dam Lake constructed by several short lines about six inches in length, having a hook or two on the end, being tied to the longer and somewhat stronger line; in other words, they use a contrivance consisting of a long line having several, perhaps dozens of, shorter lines tied all the way along said long line and, after permitting such contrivance to be in the water for some time, the two men will get in a boat and gather the contrivance up by raising the same above the water, beginning at one end and taking the fish off;”

and you ask whether these parties are guilty of any violation of the fish laws.

Section 4560d of the statutes, as amended by chapter 525 of the laws of 1909, provides in part as follows:

“Except as otherwise provided by law, it is hereby prohibited and made unlawful to set, place or use in any of

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the inland waters of this state . . . or to take, catch or kill any game fish by any other method than by angling or trolling with more than five lines to each person, and with not more than one hook or trolling spoon attached to each line.

“And it shall be unlawful to leave said lines in the water unattended by the user thereof, except as otherwise provided by law; . . . or to use at any one time more than five lines with more than one hook attached to each line for the purpose of taking, catching or killing fish;

“Or to leave said lines in the water unattended by the users thereof.”

Such a contrivance as you speak of is what is commonly known as a set line and, it having more than one hook attached, is a violation of paragraphs 3 and 6 of this section. Their leaving the line unattached is also a violation of paragraphs 4 and 7.

Fish and Game—What net may be used in Lake Michigan and what in Green Bay and Fox river below the dam at DePere.

HON. G. W. RICKEMAN,

September 11, 1910.

State Fish and Game Warden.

I am in receipt of your letter of the 9th in regard to the alleged differences in subdivision *b* of section 4560a—43 and subdivision *a* of section 4560a—44, chapter 531 laws of 1909.

You ask an opinion in regard to the use of gill nets having meshes of different dimensions in those two sections.

To begin with it will be necessary for you to carefully review the whole of this Act. Section 4560a—43 only pretends to furnish a method of fishing to be used in the waters of *Lake Michigan*. By subdivision *b* of that section it is made unlawful to have, use, set or place or cause to have, set used or placed in the waters of Lake Michigan “a gill net or nets having meshes less than four inches,” provided however, a gill net or nets having **ing** meshes two and three-quarters inches and gill nets having

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meshes three and one-half inches may be set in forty fathoms of water or over, so you will see that this undersized net cannot be used except in waters of Lake Michigan and in water which is forty fathoms or more in depth.

Section 4560a—44 contains this provision:

“It is unlawful and is hereby prohibited for any person, persons, firm, company or corporation to set or cause to be set, placed or used in the waters of Green Bay and Fox river *below the dam at DePere* a gill net having meshes less than three and one-half inches for lake trout and white-fish; provided, however, that gill nets having meshes not less than two and three-eighths inches may be used during the open season for perch and other rough fish.”

It will be observed that this provision solely applies to the waters of Green Bay and the Fox river below the dam at DePere.

As the waters so designated are entirely separate, I do not think there is any conflict between the two provisions and that each may stand as relating to their respective waters. Besides, the parties so using the nets will have to qualify as provided in subdivision 2 of section 4560a—45 of chapter 531.

Fish and Game—Under Sec. 4560a—22, stat., as amended by ch. 51, Laws 1911, mudhens are classed as wild ducks.

No more than fifteen wild ducks of all varieties may be killed, or had in possession, in one day by any person.

A mixed bag may consist of twenty birds of the species named in subdivision c, of said section, provided that it does not contain more than fifteen of any one of the species.

MR. C. A. KADING,

September 13, 1911.

District Attorney,

Watertown, Wisconsin.

In yours of September 12th you ask my opinion as to whether under chapter 51 of the laws of 1911 a hunter would be violating the law if he had a mixed bag of birds consisting of fifteen mud hens and five mallard ducks.

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Chapter 51 of the laws of 1911 amends section 4560a—22 so that the same reads in part as follows:

“It shall be unlawful and is hereby prohibited to kill or have in possession or ship to any point either within or without this state by common carrier or convey or cause to be conveyed by private carrier during any one day:

* * * (c) more than fifteen wild ducks of any variety (including American coot or mudhen) plover, snipe, rail and rice hens. * * *

2. A resident of this state may carry with him as baggage or express or in his personal possession the full limit of any one kind of game bird provided in this act or a mixed bag containing not more than twenty of the game birds herein enumerated, the bag not to contain more than the limit fixed herein for any one variety of said game bird.”

It is very clear that under this provision mudhens are classed as wild ducks and that it would be a violation of the law to have a mixed bag consisting of fifteen mud hens and five mallard ducks. The law prohibits the having in possession of more than fifteen wild ducks of any variety including coot or mudhens. In my opinion this means prohibiting having more than fifteen wild ducks of all varieties including coot and mudhens.

You state that your construction is that if a hunter desires to carry more than fifteen birds in his mixed bag he must take five from either subdivision a, b or d, and that if he desires to take only such birds as are covered by subdivision c he cannot take more than fifteen. In the absence of any decision by the supreme court it cannot be said with any degree of certainty just how these provisions might be construed. In my opinion, however, a person could take a mixed bag of fifteen wild duck and five plover, for instance; that is, that he is not necessarily limited to fifteen of all the different varieties of game birds named in subdivision c.

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Fish and Game—A person who falsely makes a statement that B is the shipper of a certain consignment offered for shipment violates the fish and game laws.

MR. JOHN A. SHOLTS,

September 16, 1911.

State Fish and Game Warden.

You state the following for my opinion:

A makes a statement that B is the shipper of a certain consignment offered for shipment and uses B's name upon the shipping tag and also upon the statement given to the express agent. Does A violate the fish and game laws by making a false statement and is it lawful to arrest A under section 103 of the fish and game law as it applies to *making false statement*?

Section 103 of the fish and game laws, being section 4560a—36 of chapter 611 laws of 1907 provides:

“And the shipper shall give a signed statement to the receiving agent or common carriers stating that he or she is the person or consignor of said shipment.”

The section then provides that any person who shall fail to give such statement to the receiving agent shall be punished by a fine, etc.

I am of the opinion, under this statute, that the person who makes the statement that another person is making the shipment is not making the statement required by said statute and may be punished under said above quoted section, for said section requires him to make a statement that he himself is making the shipment and not another person. Of course this would not be true if it were simply a clerical error, but when the statement is made for the purpose of deceiving the agent there can be no question but what the person in question has violated said section of the statute.

Official Opinions—Fish and Game,

Fish and Game—Hunting license—A hunting license cannot be granted to a person under fifteen years of age.

PAUL R. NEWCOMB,

September 22, 1911.

District Attorney, Pepin County,

Durand, Wisconsin.

You inquire whether a hunting license may be issued to a resident of this state under the age of fifteen years.

In answer I will call your attention to the provisions of section 1498s—1 of the statutes, which contains the following provision:

“No hunting license shall be issued to any person under fifteen years of age.”

This provision is part of chapter 525 of the laws of 1909 and in my opinion is not limited to non-residents.

I therefore advise you that hunting licenses may not be granted in this state to persons under fifteen years of age.

Fish and Game—Under Sec. 4560a—36 of the statutes it is not necessary that the statement required to be delivered to the agent of the common carrier be signed in his presence.

HON. JOHN A. SHOLTS,

September 25, 1911.

State Fish and Game Warden.

You request an early opinion on the following question:

“A is a shipper of fish. He brings to an express office several shipments of fish and gives to the agent of said company the necessary signed statements from B, C, D et al. that they are the shippers of the various consignments of fish which A is delivering for shipment. Is it necessary for these various shippers to sign the statements that they are the consignors of the various packages offered for shipment in the presence of the authorized agent of the express company, or are the signed statements delivered by A legal?”

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You further state that you ask the question because you have reason to believe that A is signing all of these statements himself, without the knowledge of B, C, D et al. and that this question arises under the provision of paragraph 103 of the fish and game laws.

Paragraph 103 of the fish and game laws is section 4560a—36 of the statutes, as found in the laws of 1909, and requires, among other things, that the shipper of fish “shall give a signed statement to the receiving agent or common carrier, stating that he or she is the person or consignor of said shipment.

The statute does not expressly require that such statement shall be signed in the presence of the authorized agent of the express company. It being a penal statute, the courts would construe it most strictly as against the State.

Section 4971, paragraph 20, of the statutes, provides:

“When a statute requires an act to be done which may by law as well be done by an agent as by the principal, such requisition shall be construed to include all such acts when done by an authorized agent.”

I can see no reason why the delivering of the signed statement to the receiving agent cannot be as well done by the agent as by the principal. In my opinion the statement must be signed by the shipper. The shipments and the statement may be delivered to the agent of the express company by the agent of the shipper. Of course, if you have any proof that these statements are in fact signed by A without the knowledge of those whose names purport to be signed to the statement, that would be a violation of the statute, in accordance with an opinion given you by this department a short time ago.

Official Opinions—Fish and Game.

Fish and Game—License—Person hunting rabbits, on land not owned or occupied by him, in county where there is no closed season for rabbits, must procure hunting license.

HON. JOHN A. SHOLTS,

October 27, 1911.

State Fish and Game Warden.

In your letter of this date you state:

“I have been asked to have you give a written opinion as to whether a person desiring to hunt rabbits or other game upon land not his own or occupied by him and in a county where there is no closed season for rabbits has to obtain a license to hunt rabbits or other game not protected by the law.”

Section 1498s of the statutes, as amended by chapter 525 of the laws of 1909, provides in part as follows:

“Every person who has resided in this state for one year previous to applying for a license to hunt game and who desires to hunt the same must first obtain a license from the county clerk of the county in which he resides.”

It will be noted that this section does not refer merely to the hunting of protected game, but that it provides that any person who desires to hunt game must first obtain a license. Other provisions of the game law permit the hunting and killing of rabbits at any time, by one owning or occupying the land, and of squirrels during the open season, without a license. In my opinion, all others must procure a license before they are allowed to hunt game of any kind.

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Fish and Game—Hunters may make and use artificial blind in hunting aquatic fowls, provided it is within the natural growth of grasses or rushes.

Green heads of deer cannot lawfully be shipped without having coupon attached.

HON. JOHN A. SHOLTS,

October 28, 1911.

State Fish and Game Warden.

In your letter of October 25th you ask my opinion as to whether or not it is lawful for a hunter to add to the natural reeds, rushes or other vegetation growing in the water off shore, to further conceal himself, or to so cover his boat with the reeds or with wire netting or other material, so as to make a partial covering of himself while he is engaged in hunting aquatic fowls.

Section 1498o of the statutes, being section 9 of the game laws, declares what are public nuisances, so far as the same relates to the game laws. Subsection 9 of that section provides:

“Any boat, floating raft, box or blind set in open water or outside a natural growth of grasses or rushes sufficiently high to conceal the boat, raft or blind, or an artificial blind set in open water for the unlawful pursuit, hunting or shooting of any wild duck, goose or brant.”

Section 4563b—1 of the statutes, being section 55 of the game laws, subsection 2, provides that it shall be unlawful and is hereby prohibited for any person or persons.

“to pursue, take, catch or kill any aquatic fowl, or to hunt with or shoot from any boat, canoe, contrivance, or device whatever, on any of the waters of this state outside or beyond the natural covering of weeds, rushes, or other vegetation growing above the water, nor within such natural covering or vegetation in which any boat or craft except such as are propelled by paddle, oar, oars or pole.”

These provisions of the statutes, being penal in their nature, would be construed most strictly against the State. Even if

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this were not the case, the provision should receive a reasonable construction. There is nothing in the statutes prohibiting all covering or protection other than the natural covering. It has been the practice for hunters to build blinds by the use of grass, rushes and brush, to add to the concealment afforded by the natural covering. In my opinion, this is not a violation of the law. Of course, such blinds cannot be built in open water; nor, in my opinion, can it be contended that, where there is an occasional rush or reed, it is no longer to be considered open water. There must be sufficient natural vegetation to afford some concealment of the boat. Each particular instance of alleged violation of the act would depend upon its own particular facts and circumstances. The only general rule that could be laid down would be that, if there is a reasonable covering of natural vegetation for the boat or other craft, then such protection or concealment may be added to; but the entire concealment cannot be afforded by artificial blinds.

You also ask my opinion as to whether or not it is lawful in open season to ship green heads of deer without having a coupon attached thereto.

Section 1498s of the statutes, being section 27 of the game laws, subsection 4, provides in part:

“The holder of a resident coupon license shall be entitled to offer for transportation or have transported in this state by a common carrier of this state one carcass of a deer or part of carcass of deer on the coupon attached to license.”

Subsection 5 provides:

“The agent receiving the carcass or part of carcass for transportation shall detach section *a* of the coupon on which the same is to be transported and forward said section to the state fish and game warden. Section *b* is to be attached to the carcass or part of carcass received for transportation . . . While in transit, section *b* of the coupon must be on the carcass or part of carcass of deer, or the said carcass or part of carcass of deer shall be subject to seizure as contraband game.”

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Subsection 7 prohibits the receiving by any common carrier for transportation of any carcass or part of carcass of a deer without a coupon attached.

Subsection 8 authorizes the confiscation of any carcass or part of carcass of any deer that has not the coupon upon it.

Subsection 9 provides a penalty for any neglect or refusal to comply with the provisions of the act.

Section 1498q of the statutes, being section 30 of the game laws, contains the provisions as to non-resident licenses.

Subsection 9 to 15 inclusive all relate to the attaching of the coupon to the carcass or part of carcass of a deer.

In my opinion, the green head of a deer is a part of the carcass of such deer and must have the coupon attached in accordance with the provisions referred to.

Fish and Game—Serving venison at a free lunch is not a sale, barter, trade nor exchange under section 4565i.

HON. JOHN A. SHOLTS,

November 24, 1911.

State Fish and Game Warden.

Receipt of your of the 23d inst. is acknowledged. You inquire whether it is lawful, under section 4565i of the statutes (chapter 449, laws of 1903) for a saloon keeper who has a deer legally killed by himself or venison confiscated by the State and bought by him, to advertise and serve the same at free lunches in his saloon.

Said section provides as follows:

“Whoever shall sell or offer for sale, have in his possession for the purpose of sale, or shall barter, trade or exchange for other property or shall have in his possession for the purpose of barter, trade or exchange for other property, or whoever shall purchase or receive in exchange for other property or having in his possession after purchase or receiving in exchange for other property within the limits of this state the meat or flesh of any doe, buck or fawn commonly known as venison . . . shall be deemed guilty,” etc.

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The serving of venison at a free lunch would not be a sale or an offer of sale or barter, trade or exchange for other property. As this statute must be strictly construed against the State and in favor of the defendant, no court would construe any of these terms to include the giving away of venison at a free lunch.

I am therefore of the opinion that under the facts stated by you section 4565i would not be violated.

Fish and Game—Register of deeds and county clerks must pass upon the question whether scalp presented to them is that of a wolf or fox.

CHARLES H. GILMAN,
District Attorney,

December 29, 1911.

Friendship, Wisconsin.

In your letter of December 22nd you inquire whether section 1628 of the Wisconsin statutes of 1898, as amended by chapter 63, laws of 1907, authorizes the register of deeds and the county clerk to pass upon the question whether or not the scalp presented is that of a wolf or a fox, it being understood that the party killing the animal presents the certificate of the town chairman and both ears and both upper eyelids, as required by law.

In answer I will say that it is made the duty of the register of deeds and the county clerk to destroy the scalps presented, but, of course, the purpose of sending the scalps to these officers is for identification and, if the certificate from the chairman of the town is to the effect that the scalp is that of a wolf and the officers are satisfied from their examination that the scalp delivered to them is not that of a wolf, but of a different animal, it is their duty to so decide and to refuse to aid the party in securing a bounty to which he is not entitled. As administrative officers it is their duty to pass upon this question.

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Fish and Game—The law prohibits the shipment of fish or game from a county in which there is no closed season for such fish or game through or into a county to which the general closed season applies, during such closed season.

Rough fish may be taken with hook and line at any time, and when so taken may be sold.

HON. JOHN A. SHOLTS,

February 13th, 1912.

State Fish and Game Warden.

In your letter of the 12th you ask several questions regarding the game laws. Your first question is:

“Can a person lawfully ship or carry rabbits, provided they are properly marked, from a county in which there is no closed season for rabbits, into a county in which the season is closed, for personal use or sale?”

Paragraph 108 of the game laws, being section 1498m of the statutes, provides in part as follows:

“Any person or corporation, or any agent or servant of the latter, who shall, for compensation, or otherwise, . . . transport any of the animals . . . for which a closed season is prescribed by law, during such season . . . shall forfeit not less than twenty-five dollars nor more than one hundred dollars for each such violation, to be recovered in a civil action brought in the name of the state by the state fish and game warden or one of his deputies.”

Paragraph 44 of the game laws, being section 4565c—5 of the statutes, as amended, provides a closed season for hunting rabbits.

It is true that in certain counties there is no such closed season, but I believe that the phrase “for which a closed season is prescribed by law” would prohibit the transportation of rabbits in or through a county having a closed season, during such closed season.

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Your second question is:

“Can rabbits be lawfully shipped from a county which has no closed season, through a county in which the season is closed and into another county in which there is no closed season?”

The answer to your first question will also answer this.

Your third question is:

“A catches pickerel and perch in a locality where they are classed as rough fish. Can A ship or carry those fish during closed season, provided they are properly marked, into a county where they are considered game fish, same to be used for private purposes or market?”

Paragraph 108 of the game laws provides as to “fish of either of the varieties for which a closed season is prescribed by law, the same as is provided in the case of game for which a closed season is prescribed by law, as quoted in reply to your first question.

In my opinion these pickerel and perch cannot be transported into a county where they are considered game fish, during the closed season for same.

Your fourth question is:

“In section 73, fish and game laws of 1911, it reads as follows: ‘It shall be lawful for any person to fish for, take or catch rough fish with dip nets not to exceed eight feet in diameter, with meshes not less than four inches stretch measure,’ and subdivision *a* of the same section reads as follows: ‘No person shall take or catch such fish for the purpose of sale, barter or exchange without first complying with the provisions of the law.’

“In the interpretation of the above section could a person lawfully sell rough fish which have been speared or taken with a hook or line?”

Your quotation of subdivision *a* of section 73 is not quite accurate. Instead of reading “without first complying with the provisions of the law,” it provides: “without first complying with the provisions of section 15, chapter 489, laws of

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1905." Section 15 of chapter 489 of the laws of 1905 provides for the issuing of licenses by the State Fish and Game Warden for the taking of rough fish with nets or seines.

So far as I have discovered, the law does not provide any closed season for the taking of rough fish. Neither is there any provision of law prohibiting the taking of fish of any kind with hook and line during the open season, except that the number of hooks and lines that may be used is limited.

In my opinion, paragraph 73 of the game laws relates wholly to the taking of these rough fish in the streams therein named, with nets. I am of the opinion that these rough fish can be caught with hook and line and, when so caught, may be sold, without violating any provision of the law. In so far as these rough fish may lawfully be speared, when speared, they may be sold. There are some limitations in the law as to the right to use a spear, as, for instance, by paragraph 45 it is prohibited to spear rough fish in the nighttime.

P. S. In stating that rabbits may not be transported into or through a county having a closed season during such closed season, it is the general closed season applicable throughout the state, with certain exceptions, that is referred to. For instance, it would not be true that deer killed during the open season might not be transported into or through a county in which there is no open season for deer.

Fish and Game—Powers under section 4560f—10 (Sec. 67 F. & G. L. 1911).

HON. C. A. KADING,
District Attorney,

Watertown Wisconsin.

April 2, 1912.

This department is in receipt of your inquiry of the 20th ult. in reference to the power of the game warden under section 4560f—10 of the statutes, (section 67, p. 69, Fish and Game Laws 1911).

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In reply I will say that in my opinion this section vests a liberal discretion in the state fish and game warden in respect to the accomplishment of the purpose sought to be attained by its enactment, and that so long as he confines himself to the exercise of such discretion his exercise thereof is final and cannot be interfered with by other administrative offices or even by the courts. The remedy of those aggrieved lies, I believe, in an appeal to the discretion of the state fish and game warden unless his action is so clearly beyond the power vested in him as to deprive him of the protection otherwise afforded by the statute.

This department has held not "that the game warden had no authority to exceed the authority of licensed fishermen to catch rough fish by means of nets", as you state, but that the game warden could not delegate to licensed fishermen the authority vested in him to take rough fish, which he may do through his deputies.

Fish and Game—Closed season for Muskrats is from April 10 to Nov. 15th except as provided in ch. 80, Laws of 1911.

DANIEL E. McDONALD,

April 3d, 1912.

District Attorney,

Oshkosh, Wisconsin.

You ask my opinion as to the open season for muskrats under the present statutes of this state.

In answer I will say that section 4565c—5 provides as follows:

Subsection 1. "It shall be unlawful and, is hereby prohibited to take, catch, kill, hunt or pursue: . . .

"(3) Any fisher, marten, mink, or muskrat between the fifteenth day of March and the fifteenth day of November next succeeding."

Subsection 2, as amended by chapter 559 of the laws of 1911 provides as follows:

"2. It shall be unlawful and is hereby prohibited to disturb or molest muskrat houses or beaver houses, or beaver dams, or raccoon den trees for the purpose of capturing the

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raccoons, in any manner or at any time, or to set any trap or traps at any time within five hundred feet of any beaver dam or beaver houses, except under supervision of fish and game warden's department. . . ."

Subsection 5 (chapter 80 of the laws of 1911) provides as follows:

"5. Any muskrat between the tenth day of April and the fifteenth day of November next succeeding; provided that the owner or occupant of any land on the shores of Big Wolf river from the dam at Shawano to its mouth, Lake Winnebago, Lake Butte des Morts, Lake Winneconne, Lake Poygan, Fox river, and tributaries in Winnebago, Waupaca, Portage, Waushara, Green Lake, and Marquette counties is allowed to kill, pursue, and trap muskrat on land owned or occupied by him between the fifteenth day of October and the first day of March next succeeding in any manner; provided, further, that owners of cranberry marshes are allowed to kill muskrats at any time when said muskrats are destroying their dams; provided further, that the hides of muskrats taken in the localities exempted above shall be retained by the person so taking and shall not be sold or disposed of in any manner until the general open season."

You will notice that there is a discrepancy between paragraph 3 of sub-section 1 and sub-section 5 as amended by chapter 80 of the laws of 1911; but, as said chapter 80 is the later enactment, it would be the law in this state. It is unlawful to kill muskrat between the tenth day of April and the fifteenth day of November, except as provided in said section, and one may kill muskrats in any manner on lands owned or occupied by him between the fifteenth day of October and the first day of March next succeeding.

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Fish and Game—Penalty for violation of sec. 4560a—14, prohibiting dynamiting fish is both fine and imprisonment.

HON. JOHN A. SHOLTS,

April 9, 1912.

State Fish and Game Warden.

In your favor of April 9th you request my opinion as to what penalty is imposed for violating the law relative to dynamiting fish.

Section 4560a—14 (chapter 603, laws of 1907) makes the dynamiting of fish unlawful and provides:

“Any person violating any of the provisions of this act shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine of not less than fifty nor more than two hundred dollars and the costs of prosecution, and in addition thereto two months imprisonment in the county jail for each offense.”

It seems impossible to give this language any other meaning than that the penalty imposed is both fine and imprisonment.

In 25 Amer. & Eng. Ency. of Law (2nd Edition), page 325, it is stated:

“Where a statute directs that a fine ‘and’ imprisonment be imposed for an offense, the court upon a verdict of guilty is bound to inflict both.”

While the statute is penal and must therefore be given a strict construction “even penal statutes are not to be construed so strictly as to defeat the obvious intention of the legislature.”

State v. Shove, 96 Wis. 1, 9.

The words “in addition thereto” seem to me to indicate so clearly that there can be no dispute that, as stated in the above quotation from the Encyclopedia of Law, the court upon a verdict of guilty must inflict both the fine and imprisonment.

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Fish and Game—Any stream navigable in fact, within the definitions of that term given by the Supreme Court, is excepted from the provisions of Sec. 4560a—13, as amended, prohibiting fishing for varieties of fish in streams which contain trout, during the closed season for trout.

E. P. GORMAN,

April 9, 1912.

District Attorney,

Wausau, Wisconsin.

In your letter of April 5th you ask for the construction of subsection f of section 4560a—13, as amended by chapter 226, laws of 1907, chapter 525, laws of 1909, and chapter 659, laws of 1911, which section reads as follows:

“It is hereby prohibited and made unlawful to fish for or by any device attempt to kill any variety of fish in any of the streams of this state (except navigable rivers) which contain trout of any variety, during the closed season specified herein for trout.”

You state that the local game warden has requested you to give a ruling on this point and that you have advised him that all streams capable of floating a saw log are navigable according to the rulings of the Supreme Court; that such a construction will practically take in all the small rivers in your county, almost all of which are planted with trout, and that the local game warden feels that it will be rather severe on the trout in those streams if he cannot arrest a person he sees fishing in one of the smaller streams.

The construction you have placed upon the term “navigable rivers” is in accordance with the repeated decisions of the Supreme Court of this state. It is true that a stream might be held to be navigable within the meaning of some statutes and the same stream held not navigable within the meaning of other statutes.

Allaby v. Mauston Electric Service Co., 135 Wis. 345.

It is also true that the Supreme Court has generally used the term “navigable stream” rather than “navigable river.” The

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section quoted first refers to streams and then excepts from its provision navigable rivers. Possibly it might be said that, by using the two terms, the Legislature has indicated that it distinguished between them.

A river is defined to be: A body of flowing water of no specific dimensions, larger than a brook or rivulet, a running stream pent in on each side by walls or banks.

7 Words and Phrases, 6247.

“Stream” means a river, brook or rivulet; anything in fact that is liquid and flows in a line or course.

7 Words and Phrases, 6683.

It will be noted that the term “stream” is more comprehensive than “river,” so that there might be streams that would not be rivers. In many cases, however, the two words are used synonymously. See note to 24 Am. and Eng. Ency of Law, 2nd ed., p. 985.

I believe that our Supreme Court would hold that any stream that is in fact navigable within the definition of that term as given in numerous cases in this state come within the exception to this section. The fact that the law is a penal one and should therefore be construed strictly as against the State strengthens me in this opinion.

Fish and Game—Dynamite—1. It is unlawful to kill Fish by means of dynamite. 2. It is not made unlawful to have in one's possession dynamite on inland waters for an unlawful purpose, ch. 151, laws of 1911 states only a rule of evidence; see subsection 13.

HON. JOHN A. SHOLTS,

April 19th, 1912.

State Fish and Game Warden.

In your favor of April 15th you request my opinion, first, as to what penalty is applied to a person who uses dynamite to kill fish and, second, what penalty is applied for having dynamite in

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one's possession while upon a stream or lake, but which is not used.

In answer to your first question I will say that section 4560a—14 of the statutes provides as follows:

“It shall be unlawful and is hereby prohibited to take, catch or kill in any of the waters of this state, any fish by means of dynamite or other explosives,” etc.

Sub-section 2 provides:

“Any person violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than fifty nor more than two hundred dollars and the cost of prosecution and in addition thereto two months' imprisonment in the county jail for each offence.”

The penalty here prescribed is the one that will be applied to a person who used dynamite to kill fish in any of the waters of this state.

In answer to your second question I will say that chapter 151 of the laws of 1911 adds two new sub-sections to said section 4650a—14, as follows:

“3. The possession upon any inland waters, of any dynamite or other explosives shall be prima facie evidence that the same is possessed for an unlawful purpose.

“4. Any person violating any of the provisions of sub-section 3 of this section shall be guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than fifty dollars nor more than two hundred dollars, and the costs of prosecution, or by imprisonment in the county jail of the county in which such offence was committed not less than sixty days nor more than six months, or by both such fine and imprisonment in the discretion of the court.”

This law was formerly a part of section 4560d of chapter 525, laws of 1909, being sub-sections 6 and 7 thereof, and prior to the enactment of said chapter 525 of the laws of 1909 these provisions were contained in sub-sections 7 and 8 of chapter 489,

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laws of 1905, and they appear in the supplement of the Wisconsin statutes on pages 1349 and 1350.

You will thus notice that the provision of said subsection 3 of the present law was originally a part of subsection 1 and in fact does not state an offense, but simply a rule of evidence. Nowhere do I find that the having in possession upon any inland waters, any dynamite or explosive, is an offence and, in the absence of such a provision, I do not believe that a conviction could be sustained. It seems very evident, because that is the only explanation of this statute, that the one who drafted this law intended to make the possession of dynamite on inland waters a misdemeanor, but that, instead thereof, he has simply stated a rule of evidence. As a penal statute must be construed strictly and as nothing will be added thereto by construction except such matters as are necessarily implied therein, I am of the opinion that no conviction can be had under the statute as at present worded.

I would suggest that sub-section 3 of said chapter 4560a—14 as contained in chapter 151, laws of 1911, be submitted to the special session of the Legislature, called for the 31st of April, 1912, for their consideration, and that, if possible, an amendment be secured making it expressly a crime for any person to have in his possession upon any inland waters, any dynamite or other explosive for an unlawful purpose, or for the purpose of killing fish.

The Governor, in his call for the special session, has stated as one of the purposes for the call the amendment of the fish and game laws, so that the Legislature may then amend this law.

I am aware that it is a general rule of construction that, if possible to do otherwise, no law should be construed as inoperative or void, if a reasonable construction can be placed upon it, but in penal statutes a crime cannot be created by simply stating a rule of evidence. I have been unable to find any authority to sustain such a proposition.

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Fish and Game—"Aquatic fowl," as used in Sec. 4563b—1 interpreted to mean all aquatic birds and not restricted to such aquatic birds as are enumerated in Sec. 4563.

MR. W. STANLEY SMITH,
District Attorney,

May 21, 1912.

Ashland, Wisconsin.

Concerning your inquiry as to the proper interpretation of subpdvion 2 of section 4563b—1 of the game laws, and especially what is meant by the term "aquatic fowl," I am inclined to the opinion that the term "aquatic fowl" as used in that section should be interpreted in its ordinary sense and meaning as applying to any bird which properly comes within that term, or at least as applying to those birds designated as game birds in section 4565b—1 of the Wisconsin statutes instead of being restricted to the particular variety of aquatic fowl enumerated in section 4563, being section 54 of the published pamphlet of the game laws. The question is one upon which there may be a difference of opinion, as it is only a question of statutory interpretation, but inasmuch as the interpretation which I have given it involves a wider protection of game birds and inasmuch as there does not appear to be any good reason why one variety of aquatic fowl should be protected by this section and other varieties left unprotected, I do not feel that the interpretation should be restricted to the birds enumerated in section 4563, but that the term should be used in its ordinary sense and meaning independent of its use in any other section of the game laws.

Fish and Game—When pike caught in outlying waters may be shipped.

HONORABLE JOHN A. SHOLTS,
State Fish and Game Warden.

May 24, 1912.

In your letter of the 23d you request my opinion as to whether pike, which have been legally taken from outlying

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waters, can be shipped to points within or without the state between the 10th day of May and the 1st day of June, and you call my attention to sections 84 and 95 of the game laws, being sections 4565k and 4560a—47 of the statutes.

Section 4565k, being section 84 of the game laws, as amended, provides in part:

“It shall be unlawful for any person, company, or corporation to offer for transportation or to transport to any point within or without this state, any fish taken from the inland waters of this state, except as hereinafter provided

“And provided further that pike taken from the outlying waters of this state may be transported in any quantity from any outlying water point within the jurisdiction of this state, to points within this state without being accompanied by the shipper, at any time, except during the closed season for taking such fish from inland waters; such shipments to points without the state are hereby prohibited, except as provided in paragraph ‘a’ of this section.”

The last amendment to this section was chapter 525 of the laws of 1909, which was published June 21st, 1909, and approved on the 17th of June. This latter amendment, however, did not affect or in any way change the provision relating to the shipment of pike.

Section 4560a—47 of the statutes, being section 95 of the game laws, provides:

“From May tenth in each year until March first of the year following it shall be lawful to have in possession, to sell or transport to points within and without this state, pike which have been lawfully taken from the waters of Lake Superior, Lake Michigan, Green Bay and the Fox river below the dam at DePere, without restrictions as to the number of pounds possessed, sold or transported. Provided, that such shipments be billed from a port in said waters directly to their destination and shall not be rebilled or reshipped to any other point in this state.”

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This section was created by chapter 531 of the laws of 1909, approved June 17th and published June 22nd, 1909.

You will note that section 4565k is a general statute, relating to pike taken from all of the outlying waters of the state, while section 4560a—47 is a special statute, relating to pike taken from the particular waters therein named.

Under well known canon of statutory construction the special provision governs as to such matters, where they are in conflict with the provisions of the general statute.

The further well known rule of statutory construction, that the later provision will govern in case of a conflict, would also apply here and, under that, section 4560a—47 would govern as to the matters covered by it.

As to pike taken from other outlying waters than those named in this latter section, the provisions of section 4565k would seem to govern.

Fish and Game—Sec. 4560a—12 of the Statutes, as amended by Chapter 442, Laws of 1911, prohibits the sale or transportation of pickerel caught in Green Bay, between the 1st day of March and the first day of June next succeeding.

JAMES J. GILL,

Assistant District Attorney,

Oconto, Wisconsin.

May 28th, 1912.

In your letter of May 24th you ask:

“Does chapter 442 of the laws of 1911 prohibit the catching, selling and shipment of pickerel, the same being caught with other fish in nets regularly set by fishermen operating in Green Bay in the regular course of their business?”

You call my attention to several other sections of the fish and game laws as having a bearing upon this question and also to the fact that chapter 442 of the laws of 1911 is entitled: “An act to amend section 4560a—12 of the statutes relating to the closed season for fishing in inland waters,” and that,

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by section 4560a—of the statutes, Green Bay is classed with the outlying waters of the state, and not with the inland waters.

Section 4560a—12 was first created by chapter 355 of the laws of 1907, which was entitled: "An act to create section 4560a—12 of the statutes, relating to closed season for fish, bull heads in possession and number of bass in possession, and to repeal sections 21, 22, 23 and 24, chapter 489, laws of 1905, and section 4, chapter 230, laws of 1901."

You will note that no mention is made in this title to the chapter relating to inland waters, although certain paragraphs of the new section thus created by their terms relate only to inland waters.

Paragraph *i* of the section thus created provided:

"It shall be unlawful and is hereby prohibited to sell, offer for sale, or ship or transport any game fish between the first day of March and the twenty-fifth day of May next succeeding."

You will note that, except for the substitution of the first day of June in place of the twenty-fifth day of May, this is the exact language still retained by this part of this section, as amended by chapter 442 of the laws of 1911. In this connection, too, it is interesting to note that section 22, chapter 489, laws of 1905, one of the sections repealed, contains substantially the same provisions as to the sale or shipment of game fish. This chapter, according to its title, relates "to the classification of waters, providing a classification of fish, prohibiting certain methods of taking or catching fish, fixing open seasons for fishing and regulating the sale and transportation of fish, declaring nets and fishing implements when unlawfully possessed and used, public nuisances."

Section 1 of the chapter amends section 4560a of the statutes classifying the waters of the state into inland waters and outlying waters.

Section 2 classifies the fish into rough fish and game fish.

So it is very clear that originally, at least, section 4560a—12

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was not limited to fish taken in inland waters. Chapter 525 of the laws of 1909 again amended this section and, according to its title, relates "To the fish and game warden, and to the fish and game of the state." The amendment made by this chapter to the paragraph in question relates only to pike or pickerel imported from foreign countries. So that, up to the time of the enactment of chapter 442 of the laws of 1911, there was absolutely nothing to indicate that this paragraph was limited to fish taken from inland waters. That chapter is entitled as hereinbefore stated. The only change it makes in the paragraph in question is in extending the prohibited period from May 25th to June 1st.

I cannot persuade myself that this changes the effect of the law as to the class of waters covered by it and it is my opinion that this paragraph still relates to fish taken from outlying waters, as well as to those taken from inland waters. As section 4560a—4 of the statutes as amended classifies pickerel as game fish, I am persuaded that section 4560a—12 as amended prohibits the sale or transportation between the first day of March and the first day of June next succeeding, of pickerel taken from Green Bay.

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OPINIONS RELATING TO INSANE AND INDIGENT PERSONS, ETC.

Insane—Parole by Superintendent of Hospitals

THE HON. STATE BOARD OF CONTROL. July 15, 1910.

You state that it has been for some time the practice at the hospitals for the insane to permit relatives and friends of patients to take such patients from the hospital, contrary to the advice of the superintendent. You have submitted to me a copy of an agreement made between the superintendent of the hospital and the relative taking such insane person from the hospital. You have asked me whether the superintendents have authority to permit patients to go from the hospitals for the insane when they do not consider that such patients are in a fit condition to be paroled; and also as to the legal value of the agreement.

Section 587 of the Wisconsin statutes of 1898, as amended by chapter 77, laws of 1901, provides as follows:

“The superintendent of the state and northern hospitals for the insane and the Milwaukee county hospital for the insane may permit any inmate in his hospital to go at large upon parole, if in his opinion it is safe and proper to do so. Whenever within a period of two years after granting such parole, it becomes unsafe or improper to allow such person to remain longer at large, the superintendent shall require his return to the hospital, unless before such requirement is made, such person shall have been adjudged sane by competent authority.”

The superintendent has no authority of law to permit a patient to be paroled from the hospital when, in his opinion, such

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patient is unfit to be paroled, and to do so is in direct conflict with the provisions of this section. The agreement, a copy of which you inclose, is, in my opinion, of little or no value. The superintendent may not violate a plain provision of law and relieve himself from liability by such an agreement.

Insane Indigent—Provision in statute providing for the payment of \$50 toward the funeral expenses of deceased soldiers if family is in indigent circumstances applies to soldiers from other states as well as those of Wisconsin.

H. W. ROOD,

August 10, 1910.

Adjutant Lucius Fairchild Post G. A. R.,

Madison, Wisconsin.

You inquire whether the provision in the law authorizing counties to contribute fifty dollars toward the funeral expenses of deceased soldiers if the family is in indigent circumstances applies to deceased soldiers that have served in a regiment or other organization from any state, or whether it applies only to those that have served from Wisconsin.

In answer to your inquiry I will say that the provision is not limited to soldiers from the state of Wisconsin; it applies to any soldier who fought in the Union army.

Insane—Residence—Insane person cannot acquire residence by removal from one domicile to another.

THE HON., THE STATE BOARD OF CONTROL. February 4, 1911.

I am in receipt of your letter of February 3d, in which you state that one Mathias Gahout was committed to the Milwaukee Hospital for the Insane on January 27th by order of Judge Neelen of the district court; that prior to October, 1897, Gahout resided at West Bend, Washington county; that some time that year he went to Milwaukee and entered an institution operated

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by the Little Sisters of the Poor, a charitable institution; that the Milwaukee authorities now contend that Gahout has not lost his residence in Washington county and that he should therefore be transferred from the Milwaukee Hospital for the Insane to one of the other hospitals for the insane. Upon the foregoing statement of facts you ask for an opinion as to whether he could acquire a residence in Milwaukee county, having gone there for the purpose of entering a charitable institution.

In answer I will say that this question is not a new one before this department, although the statement of facts is not quite so full as I should like to have it. The question is, whether he was insane at the time of first going to Milwaukee county. If he was insane he could not therefore acquire a residence there, as he would not have the power to think and reason and acquire a new residence.

We have written two opinions on this question, which will be found in the report and opinions of the Attorney General for 1908, pp. 137 and 140. As those are quite full I think it is not necessary for me to discuss the question further, unless I have missed some portion of your inquiry. In other words, we have held that an insane person or one confined in jail for an offense cannot by such confinement acquire a residence in the county in which the jail or house of confinement is located.

Insane—Prisoners—State board of control has no jurisdiction of persons in jail awaiting trial.

STATE BOARD OF CONTROL.

April 3, 1911.

I am in receipt of your letter of the 31st ult. in which you say:

“We desire your opinion as to whether a County Judge has the power to have any person confined in a county jail awaiting trial, examined, and if found to be insane, whether he has power to commit such person to a hospital for the insane, or whether that power is only vested in this Board acting as a Commission in Lunacy.”

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I am of the opinion that the Board of Control can only act as a commission in lunacy in the case of prisoners who have been regularly committed after trial and that it has no power under section 561jj to pass upon the sanity of prisoners in county jails awaiting trial. The power possessed by county judges under chapter 32 of the statutes would extend to persons in county jails awaiting trial. The word "sentence" in section 561jj shows clearly that prisoners not under sentence do not come within the provisions of this section.

Insane, Indigent, etc.—Women—Legal settlement of a woman follows that of her husband.

MR. J. A. METZLER,

June 30, 1911.

District Attorney,

Montello, Wisconsin.

You submit the following:

"A married woman residing in a county where the town system relative to poor is in force leaves her husband and goes to Minnesota with another man, she stays there over a year, and while there is delivered of a child, said child being born more than nine months after she left her husband. She then returns to Wisconsin together with the man with whom she ran away and goes to another county. She then takes sick and receives aid from said county. Under the circumstances would the town in which her husband resided when she left be liable to the county furnishing aid, her husband still living in the same town?"

In answer I will say that section 1500 of the statutes of 1908 provides that "legal settlements may be acquired in any town so as to oblige such town to relieve and support the persons acquiring the same in case they are poor and stand in need of relief as follows: 1: A married woman shall always follow and have the settlement of her husband, if he have any, within the state;"

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Under the facts stated in your letter and this statute, I am of the opinion that the woman has not lost her settlement in the town in which her husband resides and as she is still his wife, her legal settlement is still in the place where he lives. I am therefore of the opinion that the town in which the husband resides is liable to the county which furnishes aid to this woman.

Insane—Indigent, etc.—Pauper—Legal settlement of.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

July 13, 1911.

In your letter of the 12th inst. you refer to section 1500 R. S. Wis. 1898 and ask your opinion upon the following propositions:

First—Mary Smith, who had a legal settlement in this county three years ago married one John Black who then had no legal settlement anywhere in Wisconsin and has not yet acquired one therein but he and wife nearly twenty months ago moved away from the town and place where she had her legal settlement in this county and never came back. They staid a few months at one place and then at another place in Wisconsin but not a whole year in any one place; hence they did not acquire any legal settlement anywhere in Wisconsin. Her husband deserted her and she has been very sick and in a hospital in Ashland city and that city has notified this county and made sworn claim against this county for the public aid given Mary Black, said wife. Is our county liable for such pauper aid? She has no means or property. Husband has neither.

By referring to the section of the statutes you will note that subdivisions 1, 2, 3, 4, 5 and 6 refer to the requiring of a legal settlement. Subdivision 7 defines the methods of losing such settlement. We take it that the settlement may be lost as well by a married woman who had a legal settlement of her own at the time of marriage and whose husband did not as by any of

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the other classes of persons mentioned in the previous subdivision. Subdivision 7 provides:

“Every settlement when once legally acquired shall continue until it be lost or defeated by acquiring a new one in this state or by voluntary and uninterrupted absence from the town in which such local settlement shall have been gained for one whole year or upward and upon acquiring a new settlement or upon the happening of such voluntary and uninterrupted absence of former settlement shall be defeated and lost.”

From this it appears that there are two methods by which a legal settlement may be lost. From your letter we should judge that the woman referred to has lost her legal settlement in your county by voluntary and uninterrupted absence for one whole year and upward. It has been held that it is not necessary that a new residence be acquired in order to lose the prior residence by reason of continued absence. See American and English Ency. of Law, 2nd Ed. page 956 and cases there cited.

Insane, Indigent, etc.—Relief to Soldiers—Relief can be granted by the Soldier's Relief Commission only in cases where persons are in a sense paupers.

FRANCIS J. ROONEY,

July 16, 1911.

District Attorney, Outagamie County,

Appleton, Wisconsin.

Receipt of yours of July 17th is hereby acknowledged. You state that the Soldiers' Relief Commission of your county is experiencing some difficulty in passing upon applications for county aid for needy Union soldiers and marines and the indigent wives, widows and minor children of such soldiers; that it appears that in some instances where application is made the applicants are not in fact indigent, but are receiving a liberal pension from the United States Government and, in addition thereto, some have property—in some cases money on interest.

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You inquire what is meant by the word "indigent" and as to just what particular class of persons is legally entitled to aid under the statute in question, section 1529e.

In answer to your inquiry I will refer you to the decision of our Supreme Court in the case of Juneau Co. v. Wood Co., 109 Wis. 330, 333, where the court had under consideration the statute referred to. The court there said:

"It will be observed that, to entitle any person to such relief, he must be 'needy' or 'indigent.' The language is similar to the statutes for the 'relief and support of the poor,' where, with certain exceptions, relief and support are only to be given to 'poor and *indigent* persons' who 'shall stand in *need* thereof'—'poor' persons. Sections 1499—1516 stats. 1898. As stated by Mr. Justice Pinney: 'The word *poor* in the statute has a restricted and technical meaning, and it is practically synonymous with 'destitute,' denoting extreme want and helplessness.' Rhine v. Sheboygan, 82 Wis. 354; Ettrick v. Bangor, 84 Wis. 259; Wis. K. I. Co. v. Milwaukee Co., 95 Wis. 158. Webster defines the word 'indigent' as a person 'destitute of property or means of comfortable subsistence; needy; poor.' Other dictionaries define it in substantially the same way. So Webster defines 'needy' as a person 'distressed by want of means of living; very poor; indigent; necessitous.' Others give similar definitions."

Very little need be added, in answer to your question. The word "indigent" does certainly not include any person who has property or money on interest or who is receiving a liberal pension from the United States Government, sufficient to provide him with the necessities of life.

The principle that special provisions in aid of veteran soldiers can only be supported under these statutes if they involve the element of pauperism was laid down by our court in the above case.

See also State v. Whiton, 122 Wis. 110.

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Insane, Indigent etc.—Minors—Parents of not bound by order committing to State Public School, where such parents were not parties to the proceeding, and receive no notice of it.

STATE BOARD OF CONTROL.

October 13, 1911.

In your letter of October 11th you submitted the several papers in connection with the matter of Edward Rosen, who was committed to the State Public School at Sparta on February 3d, 1908, by the county judge of Crawford county and who was on February 6th, 1911 transferred to the Wisconsin Industrial School for Boys, at Waukesha, on the ground that he had become incorrigible. It further appears that under date of October 7th, 1911, Honorable A. H. Long, County judge of Crawford county, made an order setting aside the order committing Rosen to the State Public School; and you ask whether or not the boy can still be retained in the Industrial School for Boys, or whether he should be discharged from that institution, in obedience to the order issued by Judge Long.

It appears from the papers submitted that the order issued by Judge Long under date of October 7th, 1911, was made upon the petition of one Mayme Webster, the mother of said minor; that the court found that no notice of any kind was ever given to the said mother of the proceedings at the time the minor was committed to the State School at Sparta; and that the court further found that the said Mayme Webster is a proper person to have the care and custody of said minor.

In the case of the Milwaukee Industrial School v. the Supervisors of Milwaukee County, 40 Wis. 328, the plaintiff sought to recover from the defendants for the board and tuition of certain children. The board defended on the ground that the court that committed the children to the Milwaukee Industrial School was without jurisdiction, among other things because of failure to give notice to the parents. The Supreme Court held that so far as the school, the board of supervisors of Milwaukee county and the children were concerned, the court had jurisdiction to so commit said children. This commitment was under a statute very similar to the statute providing for commitment

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of children to the State School at Sparta. The court say, however:

“We cannot think that it was intended to foreclose the right of a parent, when competent, to resume the custody and care of his child . . . The statute . . . operates, so to speak, upon the child *in personam*, without citing the parent or guardian, without any color of intent to bind the parent or guardian by the proceeding or by the commitment. It appears to us quite obvious, upon familiar principles, that that parent or guardian is not precluded by the commitment from asserting any right to the custody and care of the child, which he may be afterwards able to establish. When a parent or other proper guardian should be able to show that the disability or default on which the child’s commitment proceeded was accidental or temporary, and no longer exists, and that he is, in the language of section 5, chapter 112, R. S., not otherwise unsuitable for the custody of the child, his right to the custody should prevail over the commitment to which he was not a party. In such a case, if the officers of a school should refuse to surrender a child, no court would hesitate to restore the child to the care of the parent or guardian. The commitment during minority binds the child only; not the parent or guardian when competent to fulfill toward the child the duties assumed by the State. It is conclusive as between the school and the child: but not as between the school and the parent or guardian.”

In the case of *Schlitz v. Roenitz*, 86 Wis. 31, the court refer to section 3964 of the statutes, providing that:

“The father of the minor, if living, and, in case of his death, the mother, while she remains unmarried, being themselves respectively competent to transact their own business, and not otherwise unsuitable, shall be entitled to the care and custody of the person of the minor.”

and hold an order of adoption based on the abandonment of the child by the parent to be a nullity as against the latter if he

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has no notice of the proceeding or opportunity to defend. This decision is approved in the case of *Parsons v. Parsons*, 101 Wis. 76 where the court held that, even though no notice was given to the parents, the county court, in adoption proceedings, had jurisdiction to determine the question of the abandonment of the child by the parents. In this last case the question was raised by one of the parties to the adoption proceedings and the court held that all parties to the proceedings were bound by the determination of the court, although the parent of the child, not having had notice, would not be.

In the case of *Parsons v. Balson*, 129 Wis. 311, it was held that the county court had power to vacate an order or judgment after one year from the date of knowledge of the entry of such judgment or order, where the order or judgment is attacked on the ground of want of jurisdiction or fraud.

From these several decisions it appears that the county court of Crawford County, at the time of making order on February 3d, 1908, committing said minor to the State Public School, was without jurisdiction as against the parent of said minor; that said parent, by such proceeding, did not lose the natural right which has been conferred by statute to the care and custody of the child, and that such parent could come in at any time and claim such care and custody unless it should be made to appear that she was not a fit and proper person to have such care and custody; that the county court had jurisdiction to enter the order of October 7th, 1911, setting aside the former order, and that the right of the said Mayme Webster to the custody of the said Edward Rosen is superior to the right of the Industrial School.

It is therefore my opinion that, upon demand being made of the officials of the Industrial School by the said Mayme Webster, it is the duty of said Industrial School to surrender the possession of said minor.

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Insane and Indigent Persons—Paupers—Contagious Diseases
—Liability of public or person liable for support of pauper to pay for necessary medical attendance and of indigent persons afflicted with contagious disease.

MR. MORRIS E. YAGER,
District Attorney,
Frederick, Wisconsin.

April 17, 1912.

In your favor of April 6th you state that "a," a resident of the town of Farmington, county of Polk, was, while working in St. Croix county, taken sick with a contagious disease requiring quarantine and was, under the provisions of section 1416—16, placed in quarantine by the proper local authorities in St. Croix county; and you request my opinion as to what person, county or town must ultimately bear the cost of the expenses mentioned in section 1416—17.

The provision in section 1416—17 that "indigent cases shall be cared for at public expense upon the order of the local board of health" must, it seems to me, be restricted by the sentence immediately preceding it, that the expenses "shall be a charge to the person so taken care of or against any other person who may be liable for his support." Since a person must be "unable to maintain himself," i. e., be "indigent," before his relatives are liable for his support (section 1502 Wis. Stats.), it is seen that the two sentences of section 1416—17 taken literally are in conflict, and it seems to me that the true meaning is that an indigent person is to be cared for at public expense only where there is no person liable for his support; or, at least that indigent cases are to be primarily cared for at public expense with right of recovery against the person, if any, who is liable for the support of such indigent person.

It also seems plain that, irrespective of the ability of "a" or that of "any other person who may be liable for his support," the "expense of maintaining the quarantine" etc. is to be paid by the city, village or town wherein "a" has been quarantined, without recourse against any other body or person. Such recourse cannot be had in the absence of a statute following it.

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Milwaukee County v. Sheyboygan, 94 Wis. 58, 63—4. Section 1512 provides that the expenses incurred as provided in the first paragraph of the section may be charged against the county, etc. The expenses referred to are for “board, maintenance, nursing, medical aid and burial expenses.” It does not seem to me that “the expense of maintaining quarantine and disinfection of persons and premises after death or recovery” can be construed to be within *such* expenses especially as the statute must be strictly construed. Milwaukee County v. Sheboygan, supra. Consequently, such expenses must be paid by the town wherein “a” has been quarantined, without recourse against the county or any person.

Prior to the repeal of section 1416 and the enactment of sections 1416—15 to 1416—19 by chapter 279, laws of 1909, it was held that medical services furnished under circumstances similar to those stated in your letter were properly chargeable against the town wherein the pauper was taken sick, and that the town by giving proper notice, etc. as provided by section 1512, could be reimbursed by the county. Ebert v. Langlade County, 107 Wis. 569. In my opinion, chapter 279, laws of 1909, has not, as regards the question of the ultimate liability for such medical services, etc., made any material change in section 1416. It merely makes provision for quarantining diseased persons, provides that the expense of such quarantining “shall be paid by the city, incorporated village or town” and leaves the matter of the ultimate payment for “the necessary nurses, medical attention, food” etc. just as it stood before. The added sentence in section 1416—17, that “indigent cases shall be cared for at public expense” etc. does not seem to me to have been intended to change the rule as to what city, village or county, i. e. what portion of the public, should ultimately bear such expense, if some other section gives a right of recovery to the city or village incurring the expense in the first instance. The doubt expressed in Collyer v. Scott, 124 Wis. 400, 405, as to the power of the board of health to “charge a town with the expenses of medical services and medicine furnished to a person inflicted with small-pox, especially when

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such person is not a pauper" can scarcely have weight against the direct holding in *Ebert v. Langlade County*, supra. Section 1421 seems to have been intended to make the town, city or village in which the expenses are incurred *primarily* liable for the same. It was added by the revisors of 1878, and in *Portage v. Neshkoro*, 109 Wis. 520, 523, it is said that "the ultimate liability for relieving every person entitled thereto at public expense under that statutes of 1878 rested on the particular political subdivision of the state where such person has a legal settlement, if he had one in this state."

Sections 1502 to 1505 cannot aid a town to recover expense already incurred, for the supreme court has said of these sections, "it is very apparent that these sections are prospective in their character and do not contemplate that a town or an individual may proceed to relieve a pauper and afterwards recover the amount expended of the proper relative." *Saxville v. Bartlett*, 126 Wis. 655, 658. But I am of the opinion that the provision in section 1416—17, that the expenses "shall be a charge to the person so taken care of, or against any other person who may be liable for his support," makes such persons liable to any town or county that may have lawfully paid such expenses, and does not limit the recovery to the town actually incurring such expenses in the first instance, so that the town incurring such expenses has the option either to proceed against the persons liable for the support of the person relieved, under section 1416—17, or to proceed under section 1512 to have the amount paid out of the county treasury.

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*Insane—Inquiry as to Insanity—Verdict—*Upon an inquiry as to the insanity of a person, if the jury find the person insane they should bring in a verdict substantially in the form prescribed by Sec. 585b of the statutes.

Upon such inquiry it rests in the discretion of the court to require such alleged insane person to testify.

MR. FRANK H. HANSON,
District Attorney,
Mauston, Wisconsin.

April 26, 1912.

In your letter of the 20th you ask if, upon demand for jury trial by an alleged insane person under the provisions of section 585b of the statutes, the jury finds the person insane, is it the duty of the jury to bring in the verdict set forth in that section?

The section in question provides:

“If a jury trial be demanded by the person alleged to be insane or by any relative or friend acting in his behalf, before or after commitment, the judge shall direct that a jury be summoned to hear and determine the question whether such person is insane. If such a trial is demanded the procedure shall be the same as in trials by jury in justice courts, and the trial shall be in the presence of the person supposed to be insane and his counsel and immediate friends and the medical witnesses. All other persons shall be excluded. If the jury finds such person to be insane their verdict, which shall be signed by them, shall be in substantially the following form:” (followed by the form of verdict)

Under this section it is the duty of the jury, if they find the person insane, to bring in a verdict substantially in the form set forth in the statute. It is not necessary that it be the exact form there given, but it must be a substantial compliance with the provision.

You also ask if a jury trial be demanded under the above section, would it be proper to place the alleged insane person on the stand against the objection of counsel?

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In 10 Encyclopedia of Pleading and Practice, 1194, it is said: "Whether or not the commissioners or jury shall have a personal examination of the alleged lunatic, is usually discretionary with them or the court." And again on the same page: "But it is obvious that this must oftentimes be highly desirable, and the personal inspection and examination of the alleged lunatic should be made in every case where such a cause would promote the settlement of the question."

In 22 Cyc, 1128, it is said that: "The court or commissioners and jury have a right to examine the party and to compel those having him in charge to produce him." In a note to this it is stated that disobedience of an order to produce the party is a contempt; and on page 1129 of the same volume the statement is made that the party has a right to be present and testify in his own behalf.

In the case of Jones v. Van Gundy, 16 Ind. 490, the syllabus reads: "On the trial of an information for lunacy, the court may, of its own motion, order an examination of the alleged lunatic before the jury; and, ordinarily, it would not be erroneous to make such order on motion of persons interested; but where it does not appear that any of the triers of the question desired such examination, it is no abuse of discretion for the court to refuse an application of the person bringing the information to have the examination made." In the opinion, the court says that the statute is silent on the subject.

In Fiscus v. Turner, 125 Ind. 46, the court says: "If a party charged with insanity should testify in the cause, then his conduct is to be considered by the jury, as the conduct of any other witness is considered."

In H. v. S., 4 N. H. 60; the court says: "It is clearly the duty of selectmen in these cases to go to the person to whom the inquisition relates and there diligently inquire as to his capacity. In many instances there can be no difficulty in ascertaining the fact. But in some cases there may be doubt. The state of a man's mind can be known only from what he does and from what he says. Generally, a conversation for a short time with the person would enable selectmen to settle the fact."

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In *In re Lincoln*, 1 Brewster (Pa.) 392, the court says: "I am not aware of any rule which requires the commissioner of the jury to place the alleged lunatic under examination, and he certainly should not be 'put on the stand' as has been argued. Whenever practicable, the jury should see the person named in the writ, and if possible hear his conversation. He should always be permitted to be present when he so desires, and should have all the rights of a defendant, confronting and cross-examining witnesses against him, and producing testimony on his own behalf."

In *In re Russell*, 1 Barb. Chanc. (N. Y.) 38, the court says: "The jury * * * have the right to inspect and examine the lunatic; and they should do so in every case of doubt, where such an examination can be had."

In *In re Bush*, 53 N. Y. Suppl. 581, the court says: "The alleged incompetent may be sworn in his own behalf, and the jury may inspect and examine an alleged lunatic or incompetent * * *, but he cannot be examined not on oath as to facts upon which the jury are not to act. They are to consider only sworn testimony."

In *In re Dickie*, 7 Abbotts New Cases (N. Y.) 417, the court says: "The appearance of Miss Dickie before the jury was no important element in the investigation and was decidedly proper. Here demeanor and her capacity to understand and appreciate what was said were significant incidents."

The conclusion I draw from these several authorities is that it rests very largely in the discretion of the court as to whether or not the alleged insane person may be required to testify. The cases all seem to agree that it is perfectly proper to ask questions of the alleged insane person, but they do not all agree that he should be first sworn before the questions are asked. It certainly would seem to be quite essential that he give answers to such questions as may be properly put to him before the jury in order that they may properly pass upon the question that is before them. It would appear to me that this is as much for his own protection as for any other purpose.

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Insane—Counties—Where county recovers cost of support of insane person from his relatives, the State may recover from the county, the amount it has paid towards such support.

MR. ALEXANDER WILEY,
District Attorney,

June 27, 1912.

Chippewa Falls, Wisconsin.

In your favor of June 21 you state that under section 600, Wisconsin statutes, a method is prescribed whereby the district attorney of a county under the direction of the county board can sue for and collect from the property of any person legally bound to support an insane person the amount charged to and by such county for such support, and you ask to whom the money so recovered by suit or settlement belongs and specifically whether the state has any interest in the money derived from such suit or settlement.

Section 600 (Chap. 624, laws 1907) does not in terms give the state any interest in a recovery obtained by a county thereunder. But section 604e provides that: "No county shall be entitled to . . . any compensation whatever from the state for the care of any person . . . whose support is not properly a public charge." The supreme court has held that the care of an insane person who has relatives liable for his support is not "properly a public charge." (*Richardson v. Vanstuesser* 125 Wis. 66,71). The recovery by a county from relatives liable for the support of an insane person clearly shows that the care of such person was not properly a public charge and that the state should not have contributed to such care. Sums so paid contrary to law may be recovered in an action for money had and received. (*Douglas County v. Sommer*, 120 Wis. 424, 430, 431).

I am therefore of the opinion that even though the state is not expressly given any interest in the recovery obtained by the county, still it has a right to receive back from the county, under such circumstances, sums contributed by it and which it should not have paid.

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OPINIONS RELATING TO INSURANCE,

Insurance—Unlicensed Foreign Companies—Doing Business—Sections 1976e—1978 construed—Solicitation by Mail—Acts stated held to constitute a violation of sections 1976—1978 by both agent and company.

HON. GEO. E. BEEDLE,

August 23, 1910.

Commissioner of Insurance.

This department is in receipt of your communication under date of the 25th ult., submitting for an opinion the following question:

“An agent residing outside of this state, of a life insurance company not licensed to do business in this state, transmits by mail to a citizen and resident of this state at his residence, a letter soliciting him to take out a policy of life insurance in such unauthorized company. The person so solicited, makes application for a policy and goes outside of the state for his medical examination. Afterwards, the policy is mailed from out the state to the insured at his place of residence in this state, and his check is returned to the agent in payment of the premium.

“Is the letter soliciting the taking of the life insurance a violation by the agent or the company, or both, of sections 1976 and 1978 and other sections of the statute, and if so, what proceedings can be had against such agent or company?”

In reply I submit the following: Section 1976, of the statutes, reads:

“No person, officer, or broker, agent or sub-agent of any insurance corporation of any kind required to pay

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* * * any tax or license fee to the state shall act or aid in any manner in transacting the business of or with such corporation in placing risks or in collecting any premiums or assessments or affecting insurance therein, without first procuring from the insurance corporation a certificate of authority; nor shall any such person, officer, broker, agent, or sub-agent, after such certificate shall have expired, or after revocation by the commissioner of insurance of such certificate or of the license of such corporation and until a new certificate or license shall have been issued to him, do or perform any such act for or in behalf of any insurance company."

Section 1978 reads:

"No corporation, association, partnership or individual shall do any business of insurance *of any kind*, or make guaranty, contract or pledge for the payment of annuities or endowments or money to the families or representatives 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 corporations as used in this chapter may be taken to embrace every corporation, association, partnership or individual engaging in any such business."

Section 1947—5 provides that: "No life insurance company whatever shall do any business in this state, nor shall any person act as agent or otherwise within this state in receiving or procuring applications for life insurance or in any manner aid in transacting such business for any such corporation until it shall have first procured a license," etc.

In the case of *Rose v. Kimberly etc.*, 89 Wis. 545, it was held that "A contract insuring property within this state, made outside of the state by a foreign insurance company which has not complied with the requirements of sections 1915—1919, S. & B. Ann. Stats., is within the prohibition of section 1915, providing that no such company 'shall di-

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rectly or indirectly take risks or transact any business of insurance in this state;’ ”

In this case applications for fire insurance on property in this state were sent from a point in this state, by mail, to the office of the insurance company at Chicago, and there accepted, the policies being mailed to the applicants in this state.

On page 550 the court, through Mr. Justice Winslow, uses the following pertinent language:

“The object of this statute is so plain that it cannot be mistaken. It is to protect our citizens against irresponsible and worthless foreign companies of the very kind which we have now before us. The evil to be corrected is not the writing of a policy by an unlicensed company *within this state* alone, but the writing of such a policy *at all*. Bearing in mind the object of the statute and the evil to be corrected, it is very plain that the object will be largely defeated and the evil will flourish as before if it be held that companies without license can establish their agencies just outside of the state line and conduct their business by mail.”

The opinion proceeds:

“Now, it will be observed that the legislature was not content with providing that no unlicensed company should make a contract of insurance *within this state*, but provided that no such company should, *directly or indirectly, take risks or transact any business of insurance in this state*. The writing of a policy of insurance upon property situated within this state would seem pretty clearly to be, in some degree at least, the transaction of insurance business in this state, whether the policy be written just within or just without the state line.”

The provisions of sections 1976 and 1978 are broader and more inclusive, if anything, than sections 1915—1919, under consideration of the Rose case.

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In the case of *State v. Columbian National Life Insurance Company*, 141 Wis. 557, the company, after withdrawal from this state and doing everything in the way of attempting to cease doing business in this state which it could do without violating the obligations of its contracts which were in force when it withdrew, conducted its business, in reference to such outstanding policies, by mail through its home office in Boston. In discussing the question as to whether or not the company under the circumstances, was doing business in this state, the court, through Mr. Justice Barnes, says:

“Notwithstanding these facts, we entertain little doubt that the acts which the defendant must of necessity do in order to carry out its contract obligations with policy holders, residing within this state, *constitute doing business therein*, so that defendant is subject to a reasonable regulation for the benefit of residents of Wisconsin holding its obligations.” Page 562. The opinion further states: “Where an insurance company is transacting the volume and kind of business that this defendant is transacting from time to time with several hundreds of individuals in Wisconsin, it would be anomalous to say that it was not transacting business here because it did not happen to have a resident agent within the state. It is not doing all the kinds of business which it transacted before, but it is, none the less, doing business.” Page 563.

In my opinion the means or methods adopted for soliciting insurance or of transacting the business are immaterial. Such acts may be and frequently are done in various other ways than by personal solicitation or transaction, as by phone, by telegraph or by letter. Section 1978 prohibits the doing of insurance of any kind “in this state or with any resident of this state” except by duly licensed companies and agents.

The issuing of policies of insurance is not commerce notwithstanding the domiciles of the parties to be in different states. *Paul v. Virginia*, 8 Wall. (U. S.) 168. And it has been held by the United States Supreme Court that a state may

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punish for a crime consummated through the United States Mails.

See in re Palliser, 136 U. S. 266.

Homer v. U. S., 143 U. S. 207.

Burton v U. S., 202 U. S. 344.

U. S. v. Thayer, 209 U. S. 39.

In the Thayer case the court uses the following pertinent language:

“The solicitation was made at some time, some where. The time determines the place. It was not complete when the letter was dropped into the post. If the letter had miscarried or had been burned, the defendant would not have accomplished a solicitation. To sum up, the defendant solicited money for campaign purposes. He did not solicit until his letter actually was received in the building. He did solicit when it was received and read there and the solicitation was in the place where the letter was received.”

In the Rose case, 62 S. E. 123, the court uses the following language:

“To sum up the matter: whether a solicitation is personal or by an agent is not dependent upon the personal presence of the solicitor but whether the means of solicitation, whether oral or in writing, are used by an agent or by the principal himself. The solicitation of orders by mail for the sale of intoxicating liquors is personal solicitation if the seller himself in person writes or mails the letter received by the prospective buyer. The venue of the crime committed by mail is at the point where the matter transmitted by mail is delivered and takes effect. Where the sale of intoxicating liquors is solicited by communication, written or printed, and mailed in one state, as no crime is committed until the delivery of the letter in the state where such solicitation is forbidden, the county of the residence where the addressee received such

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letter and gains knowledge of its contents has jurisdiction of such offense.”

In my opinion the acts enumerated in your statement of facts, upon the receipt of the letter in this state, constitute a violation of section 1978 and of section 1947—5, by both the offending company and its agents engaged in such acts, the penalty for such offenses being that prescribed by section 1955o—5, which is enforceable through criminal proceedings.

If it be impossible to obtain service on the offending parties, the subject is one which should be brought to the attention of the legislature with the object in view of having such and similar offenses constituted felonies and as such extraditable.

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Insurance—Insurance Commissioner has no power to remove officer of mutual insurance company.

HON. GEO. E. BEEDLE,

July 20, 1911.

Deputy Commissioner of Insurance.

Your letter of the 18th inst. in which you inclose a petition signed by several members of the Cottage Grove Mutual Town Fire Insurance Company, asking for the removal of A. C. Holscher from the office of secretary, and asking my opinion as to your authority in the matter, is received.

The Articles of Association of the company contain this provision: “Art. III. The officers of such corporation shall be a board of nine directors; a president, a vice-president, secretary, treasurer and such others as may be provided for in the by laws. The offices of said corporation shall be in the town from which the directors shall elect their secretary.” The petition states that Mr. Holscher was elected as secretary of the company in January, 1911, being at that time a resident of Cottage Grove, Dane County, Wisconsin, and that since said election he has removed from said town and is now residing in the city of Madison, Wisconsin, and is not a resident of the town of Cottage Grove and does not maintain the office of the secretary

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of said company in said town of Cottage Grove. The articles of association further designate the towns in which the corporation is authorized to do an insurance business including the town of Cottage Grove but not including the city of Madison. Section 1939, Wisconsin statutes, provides that "A non-resident of any town owning insurable property therein may become a member of any such corporation authorized to insure property in such town and shall be entitled to all the rights and privileges of such member." Among the privileges of a member of the mutual fire insurance company is the privilege of holding office. It appears from the petition that Mr. Holscher was a resident of the town of Cottage Grove at the time he was elected as secretary. This is a compliance with the conditions of the articles of association. I do not find any provision either in the statutes, the articles of association nor the by-laws authorizing the commissioner of insurance to remove an officer in mutual insurance companies. Neither do I find anything in the statutes, the articles of association nor the by-laws providing for the removal of an officer of such company because of removal from the town, nor for any other reason. The authorities hold that in the absence of statutory authority or corporate by-laws the power to remove officers of a corporation for cause remains with the corporation; that the courts have no jurisdiction to order a removal. See Amer. and Eng. Ency. of Law, 2nd Ed. page 316 and cases there cited.

In my opinion you have no authority to remove Mr. Holscher from his office as secretary.

Insurance—Directors—Corporations—Board of directors in an insurance company cannot be authorized to delegate discretionary powers to an executive committee.

HON. HERMAN L. EKERN,

August 18, 1911.

Commissioner of Insurance.

You have submitted to me the articles of incorporation of the Employers Mutual Liability Insurance Company of Wisconsin,

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with the request that I examine the same, to ascertain whether they comply with the statutes of this state and all law applicable.

Article 4, subdivision 5, provides as follows:

“The powers and authority of the board of directors may as provided in the by-laws, be delegated during the interim of its session to an executive committee composed of directors and elected by the board.”

The authority hereby sought to be conferred upon the executive committee is identical with that sought to be conferred by the proposed amendment to articles of incorporation of the Standard Coal Company, passed upon by the Honorable L. M. Sturdevant, Attorney General, July 16th, 1906, and the proposed articles of incorporation of the Marathon Milling Company, passed upon by the Honorable F. L. Gilbert, Attorney General, February 3d, 1909.

The discretionary powers which a board of directors possess cannot, in my opinion, be delegated, but must be exercised by the board itself. The ground for this is well stated in the opinion of Mr. Sturdevant in the letter above referred to, which you will find in the biennial report and opinions of the Attorney General for 1908, on page 208. The opinion of Mr. Gilbert above referred to will be found in the biennial report and opinions of the Attorney General for 1910, on page 179. I adhere to the opinions of my predecessors, for the reasons given by Mr. Sturdevant, and I think that you should refuse to accept and file the articles in question, unless the objectionable clause is stricken therefrom.

In other sections of the articles, where the power of the directors is referred to, it is generally followed by the words “or executive committee.” The words “or executive committee” should be stricken out wherever they occur.

In other respects I find that the articles comply with the law and statutes of this state.

Official Opinions—Insurance.

Insurance—Rider to standard policy.

HON. HERMAN L. EKERN,

September 15, 1911.

Commissioner of Insurance.

This department is in receipt of your communication of the 8th inst. wherein you request an opinion as to whether the following clause in an insurance policy conflicts with the provisions of the standard fire insurance policy of this state:

“In case the claim for loss does not exceed 5% of the total amount of the insurance upon the property described herein and in force at the time such loss occurs no special inventory or appraisalment of the undamaged property shall be required.”

In an opinion rendered by the Hon. L. M. Sturdevant (Biennial Report and Opinions of the Attorney General 1908, page 470) it was held that a similar clause, where the loss is less than 3%, was permissible, for the reason that the phraseology of section 1941—55 of the statutes, reasonably construed, does not require an inventory of undamaged personal property.

This section, so far as pertinent, reads:

“If fire occurs the insured shall * * * forthwith separate the damaged *and* undamaged personal property, put it in the best possible order, make a complete inventory of the same, stating the quality and cost of each article and the amount claimed thereon.”

In my opinion the conjunction “and” between the words “damaged” and “undamaged”; in the second line of this section, should be read “from”, in which event the word “same” would refer to damaged property only as I gather the legislative intent to be from the phraseology which follows and requires the schedule to state “the quantity and cost of each article and the amount claimed thereon.” The word “thereon” can refer only to damaged property.

It is my opinion that the clause should not be permitted for the reason that the inference to be drawn from its language plainly is that in the event the damage exceeds 5% a schedule

Official Opinions—Insurance.

of both the damaged and undamaged property is required which construction would, I believe, be in conflict with the provisions of the aforesaid statute as I construe them.

Insurance—An insurance company cannot be organized under Sec. 1771 of the statutes.

HON. J. A. FREAR,
Secretary of State.

September 20, 1911.

I have examined the articles of incorporation of the John C. Schuet Company and, in answer to your inquiry as to whether or not the articles containing a provision for mutual sick benefit may be combined with that of commercial purposes, would say that said articles purport to organize a corporation dealing in real estate, personal property, mortgages, etc., and also for the mutual support and maintenance of the members of the corporation, their families or kindred, in case of sickness, misfortune, poverty or death."

The latter clause would constitute an insurance against death, sickness, etc. Under chapter 86 of the statutes, section 1771, it is provided that three or more adult persons residents of this state may form a corporation in the manner provided in said chapter, to conduct, pursue, promote or maintain any one or more of the purposes therein named, or 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, or other cases otherwise provided for.

I am of the opinion that under the provisions of this statute no incorporation combining the insurance feature with the other purposes therein mentioned is authorized.

Official Opinions—Insurance.

Insurance—Corporations—Organized under Chap. 86 of the statutes, articles must provide for directors.

Method and conditions upon which members shall be accepted, discharged or expelled must be stated in Articles of organization.

If formed without capital stock, articles must fix the time and place for the first meeting for election of officers.

HON. HERMAN L. EKERN,

October 30th, 1911.

Commissioner of Insurance.

I have examined the articles of organization of The Grand Lodge of the Fraternal Order of Rangers, as requested by you. Article First states that those signing the articles have associated for the purpose of forming a corporation under chapter 86 of the Wisconsin statutes of 7898 and acts amendatory thereof and supplementary thereto.

Section 1772 of the statutes as amended by chapter 507 of the laws of 1905 states what the articles of organization must contain in the case of corporations organized under chapter 86. Subsection 4 of that section provides that they shall contain:

“The designation of general officers and the number of directors, which shall not be less than three, and the directors may be required to be classified into three classes, so that one third shall hold their offices for one year, one-third for two and one-third for three years; in which case all directors elected subsequent to the first shall hold their offices for three years except when elected or appointed to fill vacancies.”

Article Fourth of the articles of organization is as follows:

“The officers of said corporation shall be a past grand chief ranger, a grand chief ranger, vice-grand chief ranger, a grand secretary, a grand treasurer, a grand orderly, a grand advisor, a grand medical examiner, a grand sentinel, a grand picket, and also an executive committee consisting of five members to be elected by the grand lodge.”

Official Opinions—Insurance.

It will be noted that there is no provision for directors. In my opinion the provision for an executive committee is not a compliance with the requirements of the statute as to directors.

Subsection 6 of section 1772 provides that the articles shall state:

“the method and conditions upon which members shall be accepted, discharged or expelled; and, in stock corporations, persons holding stock, according to the regulations of the corporation, and they only, shall be members.”

Article Sixth of the articles of organization submitted provides:

“The persons designated in the general laws of the order who shall pass the prescribed medical examination and pay the membership fee may become a member thereof and the methods and conditions upon which members shall be accepted, discharged or expelled shall be controlled by the constitution and general laws of the order.”

In my opinion, this is not a compliance with the subsection quoted. Subsection 7 of said section as amended by chapter 353 of the laws of 1909 provides in part:

“In case the corporation is formed without capital stock the articles shall fix the time and place for the first meeting for the election of officers, and the signers of such articles shall give notice thereof to the members in the manner provided in the next section.”

The articles submitted contain no such provision.

Official Opinions—Insurance.

Insurance—Corporations—Where a company, licensed under the provisions of Sec. 1220a of the Statutes, becomes a legal reserve company, it must take out a further license under the provisions of Sec. 1220 of the Statutes.

HON. HERMAN L. EKERN,
Commissioner of Insurance.

December 4th, 1911.

In your letter of December 2nd you state that the Bankers Life Association of Des Moines, Iowa, has been heretofore doing business in this state as an assessment association and paid at the beginning of the present year a license fee of \$300, under section 1220a; that its articles have recently been amended, changing the name to the Bankers Life Company, and changing its plan of business to the legal reserve plan, thus bringing it within the definition in paragraph 2 of section 1220; and you ask me to advise you as to whether the Bankers Life Company should be required to pay a three hundred dollar license fee at this time on its application for license to transact legal reserve business within the state of Wisconsin.

Section 1220a, under which this company is already licensed, provides:

“Every other such association, corporation or company doing business within this state, whether organized within or without the state, including all assessment companies and associations, and stipulated premium plan companies under chapter 270, laws of 1899 (section 1955—1), and excepting only such fraternal organizations as are hereinbefore specified, shall, on or before the first day of March in each year, pay into the state treasury of the state as an annual license fee, the sum of three hundred dollars.”

Section 1220 provides:

“Every company, corporation or association transacting the business of life insurance within this state, excepting only such fraternal societies as have lodge organizations and insure the lives of their own members, and no others shall, on or before the first day of March in each year, pay into

Official Opinions—Insurance.

the state treasury as an annual license fee for transacting such business, the amounts following:

“Foreign Companies. (2) If any such company, corporation or association is organized without the state of Wisconsin, and is not purely an assessment company, it shall pay into the state treasury, as such annual license fee, the sum of three hundred dollars, except that whenever the similar taxes and fees imposed upon a company of another state under section 1221 shall exceed three hundred dollars the amount of the annual license fee shall be deducted.”

In my opinion the Bankers Life Company, upon its reorganization as a legal reserve company, must pay license in accordance with the provisions of the section last quoted. A license granted it under section 1220a would not, in my opinion, authorize it to do business as a legal reserve company.

Insurance—Corporations—Assessment life associations reorganizing as legal reserve companies, must pay the license fee provided for by Sec. 1220 of the statutes before they can be authorized to do business in this state under the new plan.

HON. HERMAN L. ELKERN,

December, 18, 1911.

Commissioner of Insurance.

I am in receipt of your letter of the 11th, enclosing a communication and brief from I. M. Earle, General Counsel of the Bankers Life Association, relative to the matter of licensing that company, concerning which I gave you an opinion a short time since. I have carefully examined Mr. Earle's brief, and the cases cited by him, but have been unable to reach a different conclusion than that reached in my former opinion.

Section 1220a of the statutes is the section under which I understand this association has heretofore been licensed. Section 1220 of the statutes is the section under which I under-

Official Opinions—Insurance.

stand they must be licensed now that they have changed the form of the company. Section 1220 reads in part as follows:

“Every company, corporation or association transacting the business of life insurance within this state, excepting only such fraternal societies as have large organizations and insure the lives of their own members, and no others, shall on or before the first day of March, in each year, pay into the state treasury as an annual license fee for transacting such business, the amounts following:

* * *

“Foreign Companies. (2) If any such company, corporation or association is organized without the state of Wisconsin, and is not purely an assessment company, it shall pay into the state treasury, as such annual license fee, the sum of three hundred dollars, except that whenever the similar taxes and fees imposed upon a company of another state under section 1221, shall exceed three hundred dollars, the amount of the annual license fee shall be deducted.”

Section 1221 of the statutes provides:

“Whenever the laws of any other state of the United States shall require of life, fire, accident or inland navigation insurance companies organized under the laws of this state and doing business in such other state any deposit of securities for the protection of their policy holders or otherwise, or any payment of taxes, fines, penalties, certificates of authority, license fees or otherwise, greater than the amount required by the laws of this state for the same purposes from similar companies organized under the law of such other state and doing business in this state, then all such companies of such other states doing business within this state shall make the same deposit with the state treasurer and shall pay the same sum for taxes, fines, penalties, certificates or authority, license fees or otherwise, as a condition to the issue of a license to them as is required to be paid by the laws of such other state.”

Official Opinions—Insurance.

I understand that under the laws of the state of Iowa legal reserve insurance companies organized in other states are required to pay a license fee of two and one-half per cent upon the premiums received by them in the state of Iowa, as a condition to doing business in that state. Under the provisions of section 1220, heretofore quoted, the Bankers Life Company, being the reorganized Bankers Life Association, would be required to pay a similar percentage upon its gross premiums received from business in this state, as a condition of doing business here. Section 1220a of the statutes provides:

“Every other such association, corporation or company doing business within this state, whether organized within or without this state, including all assessment companies, and stipulated premium planned companies under chapter 270, laws of 1899, (section 1955—1), and except only such fraternal organizations as are hereinbefore specified, shall, on or before the first day of March, in each year, pay into the state treasury of the state as a license fee, the sum of three hundred dollars.”

If I correctly understand the facts, the Bankers Life Association heretofore has been purely an assessment company. It was not a stipulated premium company, nor was it a fraternal organization. The licenses heretofore issued to it have been issued under section 1220a. It has recently reorganized as a legal reserve company, and as I understand it, charges a stipulated premium upon the policies hereafter issued. Section 1955y—2 of the statutes, provides:

“Any existing domestic assessment company or association may, with the written consent of the insurance commissioner of this state, upon a majority vote of its trustees or directors, amend its articles of incorporation and by-laws in such manner as to transform itself into a legal reserve or level premium company, and upon their doing so, and upon procuring from the Insurance Commissioner a certificate of authority as provided by law to transact business in this state as a legal reserve or level premium company, shall incur the obligations and enjoy the benefits

Official Opinions—Insurance.

thereof, the same as though originally thus incorporated, and such corporation, under its charter as thus amended, shall be a continuation of such original corporation and the officers thereof shall serve through their respective terms as provided in the original charter, but their successors shall be elected and serve as in such amended articles provided; but such amendment or re-incorporation shall not affect existing suits, rights, or contracts.”

The two cases referred to by Mr. Earle Wright v. Mutual Life Insurance Company, 193 U. S. 657, 48 Lawyers Edition, 832; and Polk v. Mutual Reserve Fund, 207 U. S. 310, 52 Lawyers Edition, 222, in effect hold that statutes of this nature are valid and that under such statutes the rights of certificate holders are not affected by such reorganization. I do not find anything in either of these cases that seems to me to indicate that under statutes such as those in Wisconsin a company reorganizing is not required to pay a further license fee in order to obtain the certificate of authority required. Upon so reorganizing, the company transacts a business entirely different from that which it has been conducting as the assessment association. Under the reorganization it is liable for the increased fees under the retaliatory laws of the state. As an assessment association it was not subject to these provisions. It seems to me it was clearly the intention of the legislature in passing these several laws that upon such reorganization becoming effective the reorganized company must pay the fee in accordance with the provisions of section 1220 of the statutes, in order to obtain a certificate of authority to do business. The certificate held by the assessment association under the provisions of section 1220a do not authorize them to do the kind of business that the reorganized company proposes to do and the payment that has been made for the fee provided for by section 1220a does not entitle them to a certificate under the provisions of section 1220.

Official Opinions—Insurance.

Insurance—San Francisco Tour Co., a foreign company, is an insurance company under our laws and cannot be licensed to do business in this state under its present charter.

HON. JAMES A. FREAR,
Secretary of State.

January 31, 1912.

Yours of January 27th, together with the certified copy of the articles of incorporation and amendments thereto, of the San Francisco Exposition Tour Company and statement required by chapter 562 of the laws of 1907, has been received. You state that these papers have been presented to your department for the purpose of securing license to do business in this state as a foreign corporation. You also forward the letter of Messrs. Wright & Wright & Stetson, attorneys for the above company, in which they protest against the necessity of securing license from your department.

You inquire whether, in my opinion, this company is required to secure a license and, if so, whether the license should be granted by your department.

I note that in article II of the articles, stating the purposes for which said company is incorporated, one, of the purposes is stated to be "To buy and sell, either directly or as agent on commission or otherwise, accident and health insurance and insurance of property in transit or storage against loss or damage."

This provision would make the corporation an insurance company. An insurance company in this state is not authorized to conduct the other business for which this corporation purports to be formed. See section 1897 of the statutes, as amended by chapter 275 of the laws of 1911. See also section 1771, especially the last paragraph thereof. As no foreign corporation can be given greater power in this state than are given to domestic corporations, I am of the opinion that the corporation in question cannot do business in his state and should not be licensed by your department.

Official Opinions—Insurance.

Insurance—Amendment to the Articles of incorporation of fraternal insurance companies cannot be made by a vote of its members, taken by mail.

HON. HERMAN L. EKERN,

February 7, 1912.

Commissioner of Insurance.

Yours of February 7th is received, together with a letter from Ben E. Wait, Grand Secretary of the Beavers Reserve Fund Fraternity. You request my opinion as to whether a vote may lawfully be taken in the manner suggested by Mr. Wait.

Mr. Wait inquires whether it would be proper, in amending articles of incorporation of this company, to have the votes of its members taken by mail. "To be more specific," he asks:

"Would it be proper, during the month of February, to file with the department where the original articles are filed, a copy of the proposed amendment, and also mail a copy of the same to each member, together with a notice to each member that at any time during the month of April he can mail his vote, to the home office? There would also be mailed to the members, with the notice, a blank ballot upon which the member could vote, either in favor of or against the proposed amendment, and also a stamped envelope directed to the Grand Secretary, which could be used by the member in sending his ballot to the home office."

In answer to this inquiry I will say that section 1896, as amended by chapter 460 of the laws of 1909, provides that amendments may be made to the articles of incorporation of insurance companies in the manner provided in chapter 86 of the statutes.

Section 1774 of the statutes provides 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, and at least one-half of the members of the corporations without stock, unless a greater vote shall

Official Opinions—Insurance.

be required in its articles, amend its articles of organization so as to modify or enlarge its business or purposes," etc.

Chapter 158 provides that articles of organization of any fraternal or beneficiary corporation, society, order or association may be amended, in case it has subordinate lodges or other denominated divisions, by having the vote taken at the regular meetings at a certain time, upon due notice in the subordinate lodges. But there is no provision in the law authorizing a vote to be taken by ballot in the manner suggested by Mr. Wait. As the amendment must be made in compliance with our statutes, I am of the opinion that a vote taken by mail would not be in compliance with the express terms of our statute, and would therefore be illegal.

Insurance—The attachment of a "railroad waiver clause" to a standard policy of fire insurance is not contrary to public policy.

MR. HERMAN L. EKERN,

February 16, 1912.

Commissoner of Insurance.

In your letter of February 10th you submit a communication from George G. Williams, State Agent of the Liverpool and London and Globe Insurance Company, and ask my opinion as to whether or not any railroad waiver clause mentioned in his letter can be used as a rider upon the standard fire policy issued in this state. Mr. Williams's letter does not quote the proposed waiver clauses. I assume, however, that the clauses are the same as those referred to in the opinion of this department bearing date March 17, 1909, to which opinion Mr. Williams refers in his letter. Mr. Williams seems to think that clauses such as these are against public policy, and that in writing the former opinion Mr. Gilbert, the former Attorney General, did not consider all of the language of section 1941—64. I have carefully examined this former opinion and also the statutes with reference to this matter, and can see no reason for coming to a different conclusion than that stated in the opinion of Mr. Gilbert.

Official Opinions—Insurance.

It appears to me that this right of a property owner to hold the railroad company liable for damages caused by fire for which the railroad company is responsible is purely a property right which may be sold or given away by the property owner if he sees fit to do so. I can see no objection to his contracting in advance to waive his rights in that respect.

Insurance—County Board—A county board having adopted a resolution that the county buildings be insured in the state insurance fund, pursuant to Sec. 1978f, Chap. 603, Laws 1911, may rescind such resolution.

Such resolution, rescinding the former resolution, may be adopted at an adjourned meeting.

MR. ALEXANDER WILEY,
District Attorney,

March 1, 1912

Chippewa Falls, Wisconsin.

In your letter of February 29th you ask if the county board has the power to rescind a resolution adopting the policy of insuring county property in the state fund under section 1978f subsection 5, chapter 603, laws of 1911. Chapter 603 provides a method by which the property of the various counties of the state may be insured in the state insurance fund. It does not make this matter compulsory upon the counties, but leaves it optional with the county boards to determine whether they will insure in this way or not, as it sees fit. The county board having the authority to authorize insurance in this fund or not, as it deems proper, would also have the right to rescind action that might have been taken with reference to the matter.

You also state that the question was asked you, whether or not such a resolution could be rescinded at an adjourned meeting. As an adjourned meeting is merely a continuation of a regular meeting, anything that can be done at the regular meeting may be done at the adjourned meeting, including the rescinding of a resolution adopting the policy of insurance in the state fund.

Official Opinions—Insurance.

Insurance—Corporations—Amendments to the articles of organization of an insurance company organized without capital stock can be adopted only by a vote of a majority of the members of such corporation.

HON. HERMAN L. EKERN,

May 29, 1912.

Commissioner of Insurance.

I have examined the amendment to the articles of incorporation of the Employers Mutual Liability Insurance Company of Wisconsin, inclosed in your letter of the 28th. It appears from the original articles of incorporation, also inclosed, that this is a corporation organized without capital stock. Section 1774 of the statutes provides as to amendments:

“Any corporation organized under this chapter may at any meeting of its members by a vote of . . . at least one-half of the members of the corporation without stock, unless a greater vote shall be required in its 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 its directors or provide anything which might have been originally provided in such articles,”

The original articles provide as to amendments:

“These articles may be amended by a vote of three-fourths of the members voting at a regular or special meeting.”

The certificate to the amendment states:

“We further certify that at said meeting sixty-six policy holders, representing seventy-one of the one hundred and thirty-eight policies then in force, were present in person or by proxy and that sixty-six votes were cast in favor of the adoption of the said amendment and that more than a majority present at the meeting having so voted in favor of said resolution, Article IV of the articles of incorporation was duly amended as above set forth.”

You will notice that under section 1774 it requires a vote of at least one-half of the members of the corporation to adopt an

Official Opinions—Insurance.

amendment. The corporation may provide a greater vote shall be required, but it cannot provide that a less vote may be required. There is nothing in the certificate to show the total number of members of the corporation. Each policy holder is made a member and it appears from the certificate that at the time of the adoption of the amendment there were one hundred and thirty-eight policies in force, seventy-one of which were represented by the sixty-six policy holders present at the meeting. This would leave sixty-seven policies not represented and, if each such policy is held by a separate policy holder, then the vote by which the amendment was adopted would not be one-half of the members of the corporation.

Insurance—Corporations—The statute as to amendments to articles of incorporation must be strictly complied with.

Proposed amendments to articles of organization of a Township mutual insurance company must have been literally incorporated in the notice to members to render a vote adopting such amendments valid.

HON. GEORGE E. BEEDLE,

June 14th, 1912.

Deputy Commissioner of Insurance.

I am in receipt of your letter of the 13th, inclosing for my approval the amendments to the articles of organization of the Mutual Fire Insurance Corporation of the Town of Sevastopol, Door County, Wisconsin.

It appears that on April 4th a request signed by the requisite number of members of said corporation was filed with the secretary of said corporation, asking that the question of insuring against cyclones and windstorms be submitted at the annual meeting of said corporation, June 4th; that thereafter and more than thirty days prior to said annual meeting, a notice was sent to all of the members of said corporation that said question would be submitted at the annual meeting; that this notice said nothing about any amendment to the articles of organization, nor

Official Opinions—Insurance.

did it purport to give any copy of any such amendment. It also appears that, at the annual meeting, a verbal request was submitted to include in the territory in which said corporation is doing business the city of Sturgeon Bay, in Door County. No notice of this proposition was sent out prior to the meeting. At said meeting both propositions were submitted and voted on as amendments to its articles of organization. These are the amendments submitted to me.

Section 1927 (3) of the statutes, paragraph *c*, provides in part:

“The articles of organization may be amended by a resolution adopted by four-fifths of the votes cast at any annual or special meeting. A notice reciting the proposed amendment shall be given by mail to the members at least thirty days prior to the adoption of any such amendment. The secretary shall give such notice upon request therefor by ten or more members.”

The notice of the proposed amendment regarding insurance against cyclones and windstorms was not in compliance with this section, in that it did not recite the proposed amendment. It has been held by our Supreme Court that the provisions of the statute regarding the organization of corporations must be literally complied with, or there is a failure in such organization.

Bergeron v. State, 96 Wis. 641.

Slocum v. Head, 105 Wis. 431.

In the first of these cases a certified copy of the articles of organization was recorded in the office of the register of deeds and when so recorded the papers were taken from that office. The statute required that the papers be filed and it was held that the recording of them was not a compliance with the statute. Among other things the court say:

“A literal filing of the papers is necessary, because it is so written in the law.”

In the second case the original articles were filed, when the statute that requires a certified copy be filed, and among other things the court say:

Official Opinions—Insurance.

“The general rule governing the organization of corporations is that the procedure prescribed by statute must be substantially and strictly complied with. . . . The statute was plain, and the defendants, to secure its benefits, should have complied exactly with this requirement. We are persuaded that their failure so to do prevented them from becoming a corporation, and left them, so far as they did any business in association, a co-partnership, and liable as such.”

Section 1931 (2), paragraph 3, of the statutes, provides as to town mutual insurance companies:

“and it may at such time (the annual meeting) authorize its directors to insure any of the classes of property herein mentioned against damage or loss by windstorms, cyclones and tornadoes, under the same rules and restrictions as relate to insurance by it against damage or loss by fire; provided, that a request in writing, signed by at least ten members of the corporation, be filed with the secretary at least thirty-five days before the next annual meeting of the corporation, requesting that the question of insuring against damages or loss by windstorms, cyclones and tornadoes be submitted at such meetings, and that the secretary give thirty days’ notice by mail to each member of the corporation at his postoffice address, that said question will be submitted at such meeting.”

I am inclined to think that under this provision the directors might be so authorized in the manner therein provided, without an amendment to the articles of organization. In my opinion, however, no valid amendment to the articles of organization on this respect has been made. Neither has there been a valid amendment including the city of Sturgeon Bay within the territory in which this corporation is authorized to do business. No notice whatever of the proposed amendment was given to the members. If I correctly construe chapter 155 of the laws of 1911, it is necessary to have a valid amendment of the articles of organization, in order that the city may be included within the territory of the corporation.

Official Opinions—Insurance.

Insurance—Counties—Reconsideration of action to insure in state insurance fund, by County Board.

HON. GEORGE E. BEEDLE,

June 27, 1912.

Deputy Commissioner of Insurance.

In your favor of June 26th you state that the board of supervisors of Langlade county passed a resolution on November 17, 1911, providing that after July 1, 1912, all public buildings and property of the county of Langlade be insured in the state insurance fund under section 1978f—5 (chapter 603, laws 1911); that on November 30th the county board reconsidered this action taken on such resolution and that the county clerk informs you that the board has reconsidered and rescinded its action in the matter, and you request my opinion as to whether the county board has authority to so do.

Enclosed please find copy of opinion on this same question given to Mr. Alexander Wiley, district attorney of Chippewa County, under date of March 1, 1912. I see no reason why the conclusion there reached is not applicable to the situation presented in Langlade county.

Insurance—Lightning Rods—Guaranty clause in contract of sale of lightning rods, providing for refund of cost of rods in case building is damaged by lightning is not an insurane contract.

HON. GEO. E. BEEDLE,

June 27, 1912.

Deputy Commissioner of Insurance.

In your favor of June 21st you enclose copy of agreement issued by the Security Lightning Rod Co. which, after reciting that the company has erected lightning conductors on a certain building "do hereby warrant the said work and guarantee said lightning conductors for twenty years from this date. We agree in case the building fitted with our lightning rods are damaged by lightning to refund the cost of the

Official Opinions—Insurance.

rods or at our option to repair the damage." You request my opinion as to whether this contract is in violation of law.

The guaranty clause providing for the payment of "five hundred dollars reward and all money received for the lightning rod to any one proving that the building was burned by lightning where our rods are erected in accordance with this guaranty" was held by this department to be a contract of insurance and so in violation of section 1978 Wis. Stats. (Biennial Report & Opinions of Atty. Gen. for 1908, p. 492; Biennial Report & Opinions of Atty. Gen. for 1910, p. 789.) The supreme court of Iowa has held that a similar provision is a contract of guaranty and is not a contract of insurance (Cole v. Haven, 7 N. W. (Ia.) 383.) See also Stern v. Rosenthal, 128 N. Y. Supp. 711, 715. The provision here in question seems to me to be more in the nature of a valid warranty than an insurance contract. The refund is limited to the cost of the rods and no additional consideration is paid for the guaranty. See Biennial Report & Opinions of the Atty. Gen. for 1908, p. 437; Biennial Report & Opinions for 1906, p. 389.

The cases in which the supreme court of this state has construed section 1978 and in which various contracts have been held to be contracts of insurance within the prohibition of the statute are all cases where the insurance feature was not incidental to a contract of sale but was the sole feature of the contracts in question. Shackman v. U. S. C. S. Co., 92 Wis. 366; State ex rel. v. Frickle, 102 Wis. 117; Rose v. K. & C. Co., 89 Wis. 545; Presbyterian Ministers Fund v. Thomas, 126 Wis. 281, 3. The same is true of contracts held by this department to be within section 1978. Biennial Report & Opinions for 1908, p. 508; Biennial Report & Opinions for 1906, p. 398; Biennial Report & Opinions for 1904, p. 336, 347.

My opinion therefore is that the contract here in question is a guaranty incidental to a contract of sale and not an insurance contract. It is therefore not prohibited by section 1978.

Official Opinions—Intoxicating Liquors.

OPINIONS RELATING TO INTOXICATING LIQUORS.

Intoxicating Liquors—Storing intoxicating liquors in an unlicensed place is not a violation of the excise law.

MR. W. K. PARKINSON,
District Attorney,
Phillips, Wisconsin.

September 13, 1910.

You state that the Hamm Brewing Co. has for some years maintained a licensed beerhouse at the village of Prentice in this county, from which point they have distributed their beer. This year the village board refused to grant such license and it appears now that a certain number of the village saloon keepers have leased the beerhouse building as a common beer warehouse. Each saloon keeper then stores the beer that he has shipped in from St. Paul in this beerhouse and then he has it delivered to his saloon location in such quantities as his business requires. You submit the question whether a license saloon keeper can keep or store intoxicating liquors upon premises being located a considerable distance from the licensed saloons where the saloon keeper maintains his saloon.

In answer to your inquiry I will say that I have not been able to find any law which would authorize me to say that the mere storing of intoxicating liquors in an unlicensed place would be a violation of any law in this state so long as the liquor is not sold at a place which is not licensed.

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Intoxicating Liquors—Provisions of Sec. 1566 relating to sale of liquor on Indian lands does not at this time apply to the Oneida Indians.

Sec. 1567 doubtful whether applies and Legislature should revise the said law.

FRANCIS J. ROONEY,

September 28, 1910.

District Attorney,

Appleton, Wisconsin.

The question submitted by you has had careful consideration. You state that the Honorable Joseph C. Hart, Superintendent of the Oneida Indian school in your county has requested you to furnish him with an official opinion as to the law governing the sale of liquor to Indians in this state, generally, and further covering the proposition as to whether it is lawful to bring intoxicating liquors into the Oneida reservation for sale and distribution among the Indians. Mr. Hart states that this practice is being indulged in and he desires to know whether or not he may as such superintendent seize liquors found on the Oneida reservation.

Sections 1566 and 1567 of the Wisconsin statutes were passed in the early history of this state, when the Indian lands were owned by the tribe in common. Since that time great changes have taken place in the status of the Indians within the borders of this state and a great many of the Indians have become citizens of the United States. In a communication received by this department from F. H. Abbott, Acting Commissioner of Indian Affairs, dated September 20th, 1910, the following statement is made regarding the Oneida Indian reservation:

“The Oneida Reservation was created by the Treaty of February 3d, 1838 (7 stat. L., 566), which reserved a tract of land near Green Bay for the first Christian and Orchard parties of Oneida Indians. Based on a census of the Indians, a reservation was established and definitely located by metes and bounds, containing by actual survey 65,540 acres.

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“In August, 1887, another census of the tribe was taken which included certain homeless Oneidas adopted by the tribe. Based on this census and under authority of the General Allotment Act of February 8th, (24 stat. L., 388), and the President’s directions of May 21st, 1889, the Indians belonging to the reservation were allotted on a pro rata basis.

“Allotments were completed November 3d, 1890, the date of the certificate to the schedule of the Special Allotting Agent and the Superintendent in charge of these Indians. The Secretary approved the schedule September 25th, 1891.

“Patents issued to the allottees in accordance with the terms of section 5 of the Act of February 8th, 1887, and before this act was amended. The allotted Oneida Indians are, therefore, citizens of the United States. There is no unallotted tribal land.

“These Indians were parties to the Treaty of November 11th, 1794 (7 stat. L., 46), under the provisions of which they received an annual annuity of \$1,000,00, which makes a per capita payment of about 43 cents.”

Section 1566 provides as follows:

“No person shall give away, sell or dispose of or keep for such purpose, any intoxicating liquors at any place upon lands belonging to or occupied under treaty stipulations with the United States by any nation or tribe of Indians within the state; and any Indian superintendent or agent shall have authority to seize and destroy any liquor kept for such purpose within the said limits without any other or further warrant therefor.”

Section 1567 provides:

“No person shall sell, barter, give or in any manner dispose of any intoxicating liquor to any Indian or to any mixed-blood Indian, except civilized persons of Indian descent not members of any tribe; and every person so offending shall for each offense be punished by a fine not

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exceeding one hundred dollars or by imprisonment in the county jail not exceeding three months, or both.”

It appears from the above that there is no unallotted tribal land belonging to the Oneida Indians. I am therefore of the opinion that the provisions of section 1566 cannot apply to the Oneida Indians at the present time. The question as to whether section 1567 still applies to the Oneida Indians is not entirely free from doubt; but, as these Indians are still receiving an annuity from the United States Government under treaty stipulation, I am inclined to hold, and it is my opinion, that said section 1567 is still applicable to the Oneida Indians and that a sale of intoxicating liquor to said Indians is unlawful. They are, in a sense, still members of a tribe, although they are citizens of the United States.

Intoxicating Liquors—Liquor License—Liquor License cannot be legally transferred to a new location. Such transferred license is void and offers no protection to the holder and for that reason no injunction will be granted against such transfer.

J. A. MARKHAM,

Dec. 16, 1910.

District Attorney,

Whitehall, Wisconsin.

You inquire whether a municipal liquor license is transferable as to location within the municipality. You state that Mish & Son own a license to sell intoxicating liquors in the village of Independence; that they are about to rebuild their present saloon building and desire to conduct the saloon business during the time of their building in another building in the same lot. You inquire whether the village board should be enjoined from granting such a transfer.

In answer to your inquiry I will say that I have passed upon the question of transfer in an opinion rendered to D. W. McNamara, District Attorney, Montello, dated June 29th, 1907,

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which you will find on page 547 of the biennial report and opinions of the Attorney General for the year 1908. It is not necessary to repeat the reasons there given. The municipality is not authorized to transfer the license to a new location within the municipality.

As to the question whether the village board should be enjoined from granting such transfer, I will say that this question must be answered in the negative, as a transfer given to the liquor dealer would afford him no protection whatever and he could be prosecuted for the illegal sale of liquor if he made any sales in the new location.

Intoxicating Liquors—A partnership may take out a license to sell liquors. A liquor license cannot be assigned.

MR. WM. F. SCHANEN,
District Attorney,

January 23, 1911.

Port Washington, Wis.

You submit the following questions for my official opinion:

First: Can a corporation or an association in the nature of a partnership, in its own name, take and hold a license for the sale of intoxicating liquors?

Second: If a person who has a license for the sale of intoxicating liquors, sells his business does the purchaser thereof get any right under the old license, and if not must the purchaser pay the full amount of the license for the sale of intoxicating liquors, under the laws of the State of Wisconsin.

In answer to your first inquiry I will say that my predecessor in office answered this question in the affirmative in an opinion to Robt. V. Baker, June 13, 1908, which you will find in the Biennial Report and Opinions of the Attorney General for 1908 on page 576. I have no reason to change the ruling of this department made in said opinion. For the reasons there given it is my opinion that a partnership may legally take and hold a license for the sale of intoxicating liquors.

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In answer to your second question I will say that it has been the ruling of this department, founded upon the decisions of the courts of this and other states, that a license for intoxicating liquors cannot be assigned or transferred to any other person. The purchaser of a retail liquor business in order to legally engage therein must procure a new license and under our statute must pay the full amount of the license fee for one year. This is true although only a very small part of the year still remains for which the license is granted.

Intoxicating Liquors— A license to sell liquor which was illegally granted is null and void and affords no protection to the licensee. If he sells liquor under it he may be prosecuted. Such license need not be revoked as there is nothing to revoke.

A. L. RUGGLES,

February 1, 1911.

District Attorney for Iron County,
Hurley, Wisconsin.

You state that a certain town in Iron county has seven saloons licensed on the 30th day of June, 1907, within the meaning of chapter 484 of the laws of 1907; that thereafter, sometime in July or August of that year, the town board issued a liquor license to a person for a building not a duly licensed place on the 30th day of June, 1907 and at that time the seven saloons previously licensed were all relicensed on the 1st of July, 1907; that the issuing of the license for the new place had the effect of increasing the number of saloons in the town above the number limited by chapter 484; that each succeeding year a new license has been issued for the eighth saloon and that the person now holding the license for that place has not heretofore conducted a saloon therein; that there are certain parties in the town who wish to have said saloon abated as a nuisance under the provisions of section 1563 of the Wisconsin statutes of 1898. You state that it appears from said section that the keeper of the saloon must first be convicted of some offense under the excise

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law; that so far as you are informed no offense can be charged against the present keeper, unless it be for selling liquor without a license, in violation of section 1550, upon the theory that the license issued by the town board is not in fact a license within the meaning of the law, because same was issued in violation of said chapter 484.

You inquire whether a conviction can legally be obtained against the present keeper on the charge that he is selling without a license.

In answer I will say that under the facts stated by you the license issued to the keeper in question is null and void, for the reason that the town board had no authority to issue the same. It being null and void, it affords no protection to the keeper. Under the decisions of our court there can be no question as to this.

See *State v. Fisher*, 33 Wis. 154.

State ex rel. Henshall v. Ludington, 33 Wis. 107.

State ex rel. Treat v. Hammel, 134 Wis. 61.

In the last case the court said that, where a license is null and void, it cannot be revoked, because there is no license to be revoked, and for that reason no writ of mandamus for the revocation of such license would be granted, as it would be a mere idle act, fruitless in its effect.

Intoxicating Liquors—License—1. A peddler's license to sell intoxicating liquors cannot be granted under our statutes.

2. A liquor license is required to sell liquor at a distributing point.

B. A. HUSTING,

February 23, 1911.

District Attorney,

Fond du Lac, Wisconsin.

I hereby acknowledge receipt of yours of February 18th, in which you state that a man in your county wishes to engage in the bottling of beer, which he will receive from Oshikosh,

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Wisconsin; that the beer is not manufactured by this party, and that he desires to sell the beer by the case in his county and in Winnebago county. You inquire whether he should take out a peddler's license. You also state that he does not intend to sell any beer at retail on the premises, except by the case if called for at his place of business; and you inquire whether it is necessary for him to take out a local license for the sale of intoxicating liquors.

In answer to your first inquiry I will say that it is unlawful to peddle intoxicating liquors in this state unless the sales are made in such a way that, under the law, the actual sale is made from the distributing point. If the transaction is such that the sale is made from the wagon in different parts of the county, it would be unlawful, for the reason that no license is given him for the sale of liquors in such places. You will notice that in the application for license it is necessary under our statute to designate the premises on which the sales are to be made. There is no provision in our statute authorizing a license to be granted for sales in different parts of the county by peddlers.

In answer to your second question I will say that it is necessary for the party to take out a local license, in order to sell from a distributing point. See the case of *Michels v. State*, 115 Wis. 43; also *Peitz v. State*, 68 Wis. 538, and *Mayer v. State*, 83 Wis. 339.

Intoxicating Liquors—Public Officers—It is not the duty of a district attorney to appear in a hearing before a common council for the revoking of a liquor license.

Office of District Attorney and City Attorney are incompatible.

N. O. VARNUM,

March 20, 1911.

District Attorney,

Hudson, Wisconsin.

Yours of March 14th was received. You state that petitions have been filed with the common council of your city for the

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revocation of four of the saloon licenses granted by the common council during this year. You inquire whether it is your duty as district attorney to appear before the common council on the hearing of the petitions.

In answer I will say that I am not aware of any statute making it the duty of the district attorney to so appear.

You also inquire whether it is the duty of the city attorney to appear for the petitioners.

In reply I will say that I have not examined the duties of the city attorney of the city of Hudson and for that reason cannot give you advice and for the further reason that it is not the duty of this department to advise city attorneys. My predecessor gave an opinion that the offices of city attorney and district attorney are incompatible. You will find this opinion on page 769 of the biennial report and opinions of the Attorney General for 1908.

Intoxicating Liquors—Sec. 16—65g is a valid enactment. A city having been made a residence district while dry a license cannot be granted after it has become wet unless the petition signed by a majority favors it as the law provides.

Officers granting licenses without such petition are guilty of malfeasance in office.

Council should refuse to issue without such petition.

J. HENRY BENNETT,

District Attorney,

Viroqua, Wisconsin.

April 14, 1911.

You state that two years ago, after the city of Viroqua went overwhelmingly against license, you were engaged to prepare all the papers and proceedings necessary to make the city a "residence district under section 1565g (chapter 188 of the laws of 1907); that all provisions of the law were complied with and the district, bounded by the corporation lines of the city, duly declared a residence district; that this year the city went "wet" by a majority of two votes; that it is now claimed

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by some members of the council that licenses may be granted without requiring as a necessary condition precedent, a petition duly signed by a majority of the electors, as provided in said law.

You submit for my official opinion the following:

1. Is the law a valid enactment?
2. Has the council the right to disregard its provisions and grant licenses in the city without a petition as required by law?
3. If they do grant licenses, are they guilty of malfeasance in office?
4. Is not the fair way for the council to refuse the license on the sole ground that the applicant has not produced the petition of a majority as required by this law, so that the applicant could mandamus and a friendly and immediate test be had in the courts?

In answer to your first question I will say that I have examined this statute carefully and I do not find that it conflicts with any provision of our constitution. Similar laws have been in effect in other states and, to my knowledge, no court of last resort has declared the same unconstitutional, and it is my opinion that no official would be justified in treating this law in any other way than as a valid enactment.

In answer to your second question I will say that your council has not the right to disregard this law and grant licenses in the city of Virqua. In an opinion rendered by my predecessor in office May 18th, 1909, to James Thompson, District Attorney of La Crosse County, it was held that under section 1565g the entire city may be declared a no-license district. You will find this opinion on page 501 of the biennial report and opinions of the Attorney General for the year 1910.

In answer to your third question I will say that under section 4549 as amended by chapter 282 of the laws of 1909 it is declared malfeasance in office for an officer to do any act in his official capacity or in any public or official service not authorized or required by law. It is my opinion that the city council

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is not authorized to grant licenses in the city of Viroqua at the present time, and that they would be guilty of malfeasance in office should they exceed their authority and issue licenses.

In answer to your fourth question I will say that it is not certain in my mind that mandamus will lie to compel the council to grant licenses in your city and it would be very doubtful whether the question could be settled in that way. Woolen and Thornton, in the *Laws of Intoxicating Liquors*, sec. 400, vol. 1, say that, where the licensing board has a discretion as to whether it will grant or refuse a license, mandamus does not lie to control its discretion or to compel it to issue the license. Only where the issuance of license is merely a ministerial act and a proper application in form has been refused will a writ of mandamus be issued to complete the issuance of a license.

While our court has never passed upon the question, and in view of the fact that it is made discretionary with the officers whether a license shall be granted in a certain place and to a certain person, I cannot advise you that the question could be settled by an application for a writ of mandamus. It is true that a license granted by the licensing board of your city when, under the law, they have no right to issue a license, will be rendered wholly void and afford no protection to the party receiving it and the party selling under such a license may be prosecuted for selling liquor without a license. The validity of the law could be tested in such a prosecution.

Intoxicating Liquors—A city, town or village by resolution may divert the money received from liquor license from the support of the poor to other purposes in counties where the county system of supporting the poor has been adopted.

ALVIN M. ANDREWS,
District Attorney,

May 5, 1911.

Shawano, Wisconsin

You state that the county board of your county, at its session in March last, by resolution pursuant to section 1519 of the

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revised statutes abolished the distinction between county poor and town poor and provided that the expense of maintaining all poor in the county should hereafter be borne by the county and be a county charge. You submit the following question:

“Can a city, town or village in this county, by the passage of a resolution, divert the entire amount of money received by it from licenses for the sale of intoxicating liquors away from the support of the poor and use it for some other legitimate city, town or village purpose, and thus deprive the county of all right in and to such moneys?”

In answer I will say that the latter part of section 1562 as amended by section 23, chapter 351 of the laws of 1899, reads as follows:

“unless the supervisors, trustees or common council thereof shall have by ordinance or resolution authorized a different way of disposing thereof (which they may do),”

In view of the fact that this statute expressly provides that the supervisors, trustees or common council may by ordinance or resolution authorize a different way of disposing of the license money in counties where the county system of supporting the poor has been adopted, it is my opinion that your question must be answered in the affirmative. The case of *Richland Co. v. Village of Richland Center*, 59 Wis. 591, and that of *Rock Co. v. City of Edgerton*, 90 Wis. 28, to which you have called my attention, are also in point.

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Intoxicating Liquors—An incorporated club which distributes liquor to its members for a consideration is violating the excise law unless a license has been procured.

STANLEY G. DUNWIDDIE,
District Attorney Rock County,
Janesville, Wisconsin.

May 17, 1911.

You state that a complaint has been made to you that a club in your county is violating the excise laws of this state; that the facts are as follows:

“The club has a government license and intoxicating liquors are sold in the club rooms to club members only, the same being paid for by coupons from books purchased from the club steward.”

You inquire whether this is a violation of the excise laws of this state.

In reply I will say that I understand that the club in question is incorporated. Woolen & Thornton, in volume 2 of the Law of Intoxicating Liquors, paragraph 791, lays down the following rule:

“When the sale is made by an incorporated club to one of its members or stockholders, it is as much a sale as if made to a stranger. The corporation owns the liquor; the title thereto is vested in it, and not, in the member or stockholder, and although no intention exists to make a profit out of the transaction, the sale being at actual cost, that fact does not change the character of the transaction.”

The question submitted by you has never been passed upon by our Supreme Court, but the courts of other states have often passed upon this question. Their decisions, however, are at variance. An examination of these authorities convinces me that under our statutes the excise law has been violated in this case. Section 1550 of the statutes provides:

“If any person shall vend, sell, deal or traffic in or, for the purpose of evading any law of this state, give away,

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any spiritous, malt, ardent or intoxicating liquor or drinks in any quantity whatever without first having obtained a license or permit thereof, as required by this chapter, he shall be deemed guilty of a misdemeanor," etc.

Our Supreme Court, in the case of *Michels v. State*, 115 Wis. 43, 48, has said:

"When the legislature says that 'if any person' shall sell liquors without a license he shall be deemed guilty of a misdemeanor, we feel inclined to take them at their word, and not undertake to spell out a way by which the word 'any' is to be deprived of its well understood meaning and held to mean any of a certain class of persons. *Ita lex scripta est.* If the law needs changing, let the legislature change it. That is not our function."

I call your attention to the following authorities holding that an incorporated club cannot distribute intoxicating liquors to its members for a consideration without violating the excise law, unless such club holds a license to so distribute:

- State ex rel. Easton Social Club, 73 Md. 97; 20 Atl. 10 L. R. A. 64
- State v. Essex Club, 53 N. J. L. 99; 20 Atl. 769
- Lloyd v. Canon City (Colo.), 103 Pac. 288 (Elks Club)
- Merton v. State, 59 Ala. 35
- Marton v. State, 48 Ind. 21
- Kentucky Club v. Louisville, 92 Ky. 309; 17 S. W. 743
- U. S. v. Giller, 54 Fed. 656
- State v. Neis, 108 N. C. 787; 13 S. E. 225
- Spokane v. Baughman (Wash.), 103 Pac. 14
- State v. Minn. Club, 119 N. W. 494
- South Shore Country Club v. People, 228 Ill. 74; 12 L. R. A. New Series 519; 81 N. E. 805
- People v. Law and Order Club, 203 Ill. 127; 62 L. R. A. 884; 67 N. E. 855
- State v. Mudie (S. D.), 115 N. W. 107
- People v. Soule, 41 N. W. (Mich.) 908

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The decisions in some of these cases were under statutes similar to ours and in some the authorities were exhaustively considered and the reasoning of the opinions is very convincing. The strongest holding of a different view is found in the following cases:

Graff v. Evans, 8 Queen's Bench Div. 373

State v. St. Louis Club, 125 Mo. 308; 28 S. W. 604; 26

L. R. A. 573

People v. Adolphi Club, 149 N. Y. 5; 43 N. E. 410; 31

L. R. A. 510; 52 Am. St. 700

The reasoning of these opinions, however, does not appeal to me and, under statutes like those of our state, I believe that it is necessary for a club of this nature to take out a license, in order to distribute liquor to its members for a consideration. In Wisconsin a corporation is authorized to take out a license, the same as a natural person, and, if a traffic in liquor is carried on without a license, the excise laws are thereby violated.

Intoxicating Liquors—A Village Board may issue as many licenses to sell liquor as were in force June 30, 1907, under sec. 1565d.

J. P. SMELKER,

June 6, 1911.

District Attorney Iowa County,

Dodgeville, Wisconsin.

You submit the following: that on June 30th, 1907, there were four licenses issued and in force in a certain village, whose population was only 500; that said licenses were reissued and continued in force during the year 1908-9; that in June, 1910 only two licenses were issued, the board having refused to issue more than that number. You inquire whether, under these circumstances, the village board can now issue four licenses to sell intoxicating liquors.

In answer to your inquiry I will refer you to section 1565d of the laws of 1907, which provides that in cases where, on or

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prior to June 30th, 1907, a greater number of licenses were in force than one for every two hundred and fifty or a fraction thereof of the inhabitants, it shall be lawful and the local authorities are authorized to grant and issue licenses equal in number to those issued or granted and in force on or prior to that date.

In granting the four licenses permitted, the old places must be given preference unless one of the conditions enumerated in said statute is present, the conditions being:

“unless by reason of the refusal of the owner to lease the same for saloon purposes, their destruction by fire or the elements or the same be refused by operation of law or under the provisions of this act, then and in every such case such license may be issued or granted to some other location.”

In the case submitted by you it is not a question as to whether the authorities have a right to issue the licenses for new locations: the only question involved is, whether they have a right to issue as many licenses as were issued and in force on the 30th day of June, 1907. This right they certainly possess. You state that there were four licenses in force on said date; therefore, under the express wording of this statute, the village board is now authorized in their discretion to issue four licenses at this time.

Intoxicating Liquors—In a newly incorporated village as many liquor licenses may be granted as were granted or in force June 30, 1907, in the territory now comprising the village.

GEORGE B. NELSON,

June 10, 1911.

District Attorney Portage County,
Stevens Point, Wisconsin.

You say that the town of Carson in your county has been granting saloon licenses to ten or eleven saloonkeepers; that six or seven of this number have been granted for places and

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buildings situated at a settlement in said town know as Junction City; that during the past spring such settlement has been incorporated as a village, named Junction City; that the population of the territory within said village is over 200 and less than 250; that on the 30th day of June, 1907, there were granted, issued and in force six or seven saloon licenses, all of which saloons being within the territory that has since become the village of Junction City.

You inquire whether the village board is limited in the granting of licenses to one saloon, according to the population of the village, or whether as many licenses may be issued as were issued and in force on the 30th day of June, 1907, in the territory comprising said village.

In answer to your inquiry I will say that the question submitted by you has never been passed upon by our court, but it seems to me a reasonable construction of section 1565d to hold that the village trustees may grant as many licenses after the incorporation of the village as were in force in that territory before incorporated, on or prior to the 30th day of June, 1907; or, in other words, that as many licenses may be issued as were issued and in force in the territory comprising said village on that date.

See the opinion of my predecessor on page 563 of the biennial report and opinions of this department for 1908.

Intoxicating Liquors—In case where the building containing a saloon burns a license may be issued to a new location.

WILLIAM H. McGRATH,

June 12, 1911.

District Attorney Green County,

Monroe, Wisconsin.

You say that the village of Gratiot, on June 30th, 1907, had more liquor licenses issued and in force than one for every two hundred and fifty and fraction thereof of the inhabitants; that about three months ago the building for which a license was issued burned; that the holder of the license was granted a license

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by the village board to change his location and to conduct his saloon in another building; that the building that was burned has not yet been rebuilt.

You inquire whether it is proper for the village trustees under the provisions of chapter 484 of the laws of 1907 to issue a license for a location other than the one burned building was situated.

In answer I will say that under the express provision of said chapter 484 (section 1565d of the statutes) it is provided that as many licenses may be granted and issued as were issued and in force on the 30th day of June, 1907.

The statute further provides:

“and provided further that licenses may be granted or issued to persons for those places and locations for which licenses were issued and granted on or prior to the thirtieth day of June, 1907, unless by reason of a refusal of the owner to lease the same for such purposes, their destruction by fire or the elements, or the same be refused by operation of law or under the provisions of this act, then and in every of such cases such license may be issued or granted to some other location.”

In the case submitted by you the building for which a license was issued was destroyed by fire. Consequently the case comes under the express provision of the statute authorizing the board to grant a license for a new location. This statute has not been changed by the present Legislature and is still the law of this state.

Intoxicating Liquors—Under Sec. 1565d as many licenses may be issued as were in force June 30, 1907.

C. A. KADING,

District Attorney,

Watertown, Wisconsin.

June 20, 1911.

You submit the question whether a city that had in force 59 saloons on June 30th, 1907, and had issued that number every

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year since to the same parties at their old stands, with the exception that during the year 1910 one dropped out, leaving only 58 in force during that year, may issue 59 licenses this year, the 59th one to be issued at an old stand.

In answer I will say that as many licenses may be granted for the coming year as were issued and in force on the 30th day of June, 1907. This number, you state, was 59; consequently that number may now be granted, even though it exceed one for every two hundred and fifty of the inhabitants or fraction thereof. The fact that in the meantime a less number have been in force does not affect the right to issue the full number at the present time.

You will notice that under section 1565d the old locations are to be given preference and that a license can be issued to a new location only when one of the conditions mentioned therein is present: that is, when the owner refuses to lease the same for saloon purposes or the same are destroyed by fire or the elements, etc.

Intoxicating Liquors—Where the limit to the number of licenses in a city is 59, sixty licenses cannot be granted and the sixtieth license is void.

MR. C. A. KADING,
District Attorney,
Watertown, Wisconsin.

June 23, 1911.

You say that in case where a city is entitled to grant fifty-nine licenses under section 1565d which exceeds the number authorized by statute, viz., one for every two hundred fifty or fraction of the inhabitants and one of the buildings burns down, you inquire whether the council can grant another license to a near location making the total number of licenses issued during the year sixty. In answer I will say that under section 1565d it is unlawful to issue the sixtieth license so long as the other licenses are still in force. The condition in the statute that the license may be granted to a new location does not apply

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to granting the same so as to make the number exceed the limit to which the city or village is entitled. I have no hesitancy in saying that the sixtieth license issued in a location where the limit is fifty-nine is illegal and the license will afford no protection to the holder.

Intoxicating Liquors—The license fee for Town of Fond du Lac surrounding city of Fond du Lac is \$200.00

B. A. HUSTING,

June 28, 1911.

District Attorney,

Fond du Lac, Wisconsin.

You inquire what the license fee should be in the Town of Fond du Lac, said town surrounding the city of Fond du Lac on all sides excepting the north, which is bounded by Lake Winnebago.

Section 1548 of the laws of 1909 (page 596) provides as follows:

“The sum to be paid for such license shall (subject to the right to increase the same as in this chapter provided) be, in towns having within their boundaries no city or village incorporated or unincorporated with a population of five hundred or more, one hundred dollars, and in all cities and villages and other towns, two hundred dollars, except for registered pharmacists as in this chapter provided.”

Under the facts stated, it seems clear to me that the city of Fond du Lac is included within the Town of Fond du Lac. It is, of course, a fact that the territory embraced within the city is not a part of the town, but this is necessarily true of all cities and incorporated villages, and the law refers to incorporated villages as being within certain towns.

I am therefore of the opinion that the license fee under said statute is \$200 for the Town of Fond du Lac.

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Intoxicating Liquors—1. A license for a location which had no license in Fond du Lac on June 30, 1907, cannot be granted under facts stated.

2. A license illegally granted is void and affords no protection to the saloon keeper.

3. Officer who granted such license is guilty of malfeasance in office.

4. A license cannot be transferred to a new location.

MR. B. A. HUSTING,

June 28, 1911.

District Attorney,

Fond du Lac, Wisconsin.

You state that in the City of Fond du Lac an application for a license was made to run a saloon in a building that did not have a license on the 30th day of June, 1907, although said building did have a license and saloon several years prior to that date or in 1897; that the person who made application has been running a saloon the past year in a building that had a license on June 30, 1907, and that several weeks ago there was a fire in said building that necessitated the suspending of saloon operations temporarily; that the common council of Fond du Lac gave permission to the said licensee to transfer his saloon license from the building for which the same was granted in which there had been a fire to this new location for which the said licensee is asking a saloon license the coming year. You state there is an application now pending for a license for the coming year on the premises where the building burned down and the owners of said premises have not refused to lease the same for saloon purposes; that there are several places in the city of Fond du Lac that had saloons on the 30th day of June, 1907, that have no saloons at the present time. You also state that the City of Fond du Lac had one hundred licenses in force on the 30th day of June, 1907; that the population of Fond du Lac is eighteen thousand seven hundred and ninety-seven; that at the present time there are ninety-two liquor licenses in force in the city. You inquire whether the common council of the City of Fond du Lac has the right, first, to grant a license the

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coming year in a building that did not have a saloon license on June 30, 1907, assuming that there was a saloon in said building in 1897; second, what would be the effect of granting a license by the City of Fond du Lac in excess of the number authorized by law; third, what liability, if any, would be incurred by the mayor and common council of the City of Fond du Lac in granting a saloon license not authorized by law; fourth, had the common council the right to transfer the license issued from the building for which the same was issued to another location that did not have a license on June 30, 1907, after the building had been destroyed by fire.

In answer to your first inquiry I will say that it would be unlawful to issue a license in the City of Fond du Lac to a location that had no license in force on the 30th day of June, 1907. The provision in section 1565d where it speaks of licenses issued, granted and in force on or prior to the 30th day of June, 1907, has been construed by this department to refer to licenses issued during the license year 1906 to 1907. See Opinion of my predecessor in the Biennial Report and Opinions of the Attorney General for 1910 on page 518. I am of the same opinion as my predecessor on this question, so the fact that there was a saloon in the location of which you speak in the year 1897 is no reason why a license should be granted at the present time to said location. No license can be granted in the City of Fond du Lac to a new location as long as one of the old locations which had a license on the 30th day of June, 1907, but has no saloon at the present time can be rented and is available for saloon purposes. See opinion of my predecessor in the Biennial Report and Opinions of the Attorney General for the year 1910 on page 529.

In answer to your second inquiry I will say that if a license is granted in excess of the number authorized by law, the license is void and affords no protection to the licensee.

In answer to your third inquiry I will say that the officers who grant a license which is unauthorized are liable for malfeasance in office.

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In answer to your fourth inquiry I will say that this department has held that no liquor license can be transferred to a new place without receiving another license fee. See opinion of my predecessor in the Biennial Report and Opinions of the Attorney General for the year 1908 on page 547.

Intoxicating Liquors—A brewing Company may be prosecuted for violation of section 4589.

CHARLES W. FRICKE,

July 12, 1911.

*District Attorney, Oneida County,
Rhineland, Wisconsin.*

You state that complaint has been made against the Rhineland Brewing Company for violation of section 4589 of the statutes and that said company is a corporation. You inquire whether there is any way in which the corporation in question can be punished and prosecuted under section 4589 and what is the proper procedure for you to follow in such cases.

In reply I will say that section 4589 provides.

“Any person violating said section shall be punished by imprisonment in the state prison not more than three years nor less than one year or by imprisonment in the county jail not more than one year nor less than six months and when imprisoned in the county jail by a fine not exceeding five hundred dollars nor less than two hundred dollars.”

Under section 4654 of the statutes of 1898 a district attorney may file an information without a preliminary examination, against corporations and fugitives from justice.

Section 4734 provides that whenever a corporation is informed against under any statute of this state the information may be served by leaving a true copy with the officers or persons upon whom a summons in a civil action against such corporation may be served and after twenty days from the time or service default may be entered if the corporation shall fail to appear and the charge in the information may be taken as true and judgment

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entered accordingly. Such judgment is to be collected in the same manner as a judgment in a civil action. Of course, a corporation can not be arrested in the sense of having its body brought into court, but jurisdiction may be acquired by proceeding in this manner.

Subdivision 10 of section 2637 as amended specifies upon whom service may be made when it is desired to serve upon a corporation. It is true that the corporation cannot be imprisoned, but the fine provided for by said section may be collected.

Intoxicating Liquors—A license cannot be granted to a new location in cities having had more licenses in force June 30, 1907, than one for every 250 or fraction of the inhabitants so long as one old location is available.

C. A. KADING,

July 13, 1911.

District Attorney for Dodge County,

Watertown, Wisconsin.

You submit the following:

“Suppose that a city had 59 liquor licenses in force on June 30th, 1907, and that since then some of the old stands are not being occupied as saloons, and the number of liquor licenses does not come up to 59, and suppose an application is made within said number of 59 at premises where no license has heretofore been granted: May the council grant such license?”

This question must be answered in the negative, provided that one of the places for which a license was granted, issued and in force on the 30th day of June, 1907, can be leased for saloon purposes. If, however, none of the available old places can be leased for saloon purposes, by reason of the fact that the owners refuse to lease the same for that purpose, then, under section 1565d of the laws of 1907, a license may be granted to a new location.

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This opinion is, of course, based upon the assumption that the city had more licenses on the 30th day of June, 1907, in force than one for every 250 and fraction thereof of the inhabitants.

Intoxicating Liquors—A location which did not exceed the limit in number of licenses for saloons fixed by sec. 1565d is not restricted to old locations in granting licenses.

CHARLES E. BRIERE,

District Attorney,

Grand Rapids, Wisconsin.

August 2, 1911.

You say that the question has arisen in your county as to whether the last paragraph of chapter 484 of the laws of 1907, which in effect provides that licenses be granted or issued to persons for those places or locations for which licenses were issued or granted on or prior to the 30th day of June, 1907, etc., applies to a city that has not exceeded its limit in the number of saloons.

In answer I will say that it is my opinion that this question must be answered in the negative. Section 1565d (of chapter 484) expressly provides that one license may be granted for every two hundred and fifty or fraction thereof of the inhabitants in any town, village or city in this state. If the provision first quoted applied to a city that had not exceeded its limit, then it would be impossible to grant one license for every two hundred and fifty or fraction thereof of the inhabitants of such city as the city increased in population and cities that had a less number of saloons than the limit prescribed could not have one saloon for every two hundred and fifty or fraction thereof of the inhabitants, as is expressly authorized by the statute. It would be possible to grant only as many licenses as were issued and in force on the 30th day of June, 1907. The last part of said section applies, only to cities, towns and villages that have exceeded the limit prescribed in said section. The semicolon after the word "day", in the eighteenth line, also shows

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that the clause does not modify the first part of the sentence and helps in construing this section.

Intoxicating Liquors—A person who solicits money from another party for the purchase of liquor violates ch. 341 Laws of 1905.

DAVID BOGUE,

August 24, 1911.

District Attorney for Columbia County,
Portage, Wisconsin.

You submit the following for my opinion:

“A and B solicit money and take up a collection from four persons in the town of X, in which there is no license. They then go to the town of Y, which is a license town, and buy beer and whisky. They then return to the town X and distribute the beer and whisky to the persons from whom they took the collection.

“Provided there is no proof that any statement was made as to what the collection should be for, would this act constitute a sale or giving away contrary to law within the intention of sections 1150 and 1565 of the Wisconsin statutes with amendments thereto?”

In answer I will call your attention to the provisions of section 1565 as amended by chapter 341 of the laws of 1905, which reads in part as follows:

“And any person soliciting, procuring or receiving from or forwarding for, any person, firm or corporation, except a licensed liquor dealer, an order for the purchase of any such liquors, to be filled by any other person, firm or corporation outside of the municipality in which the order is taken, shall, in case such liquors are delivered to the persons so ordering them, be deemed and held to be liable as and for a sale of such liquors, at the place where such order is solicited, procured, received or so forwarded,” etc.

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I am satisfied that under this provision, the parties in question who took the collection and purchased the liquor and thereafter distributed the same to those who had furnished the money have violated this statute. Although nothing may have been stated at the time the collection was taken or there may be no proof as to there having been an express order for liquor, still, there will be some proof, or some explanation must be made, as to what the money was collected for. The fact that afterwards the liquor was distributed to these parties after it was purchased in another municipality is some proof that it was an order for liquor.

I am of the opinion that in such a case a prosecution should be instituted, as it is very evident that the law has been violated.

—

Intoxicating Liquors—An individual supervisor of a town alderman of a city or trustee of a village may sign notice placing a drunkard on the prohibited list under section 1554 of the statutes.

DAVID BOGUE,

District Attorney,

Portage, Wisconsin.

August 29, 1911.

Yours of August 25th, concerning the interpretation of section 1554 of the Wisconsin statutes, is received.

It is provided by said section that, in order to place a drunkard on the prohibited list,

“The wife of such person, the supervisors of such town, the aldermen of such city or trustees of such village, the county superintendent of the poor of such county, the mayor of any city, the chairman of the county board of supervisors of such county, the district attorney of such county, or any of them, may in writing signed by her, him or them, forbid all persons to sell,” etc.

You inquire whether an individual supervisor or an individual trustee may sign the notice, under this statute, or

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whether it is necessary for the village board of trustees or the town board of supervisors to act as a body upon the question.

From a reading of the above statute it would seem that it is not entirely clear whether the term "or any of them" would permit of the notice's being signed by any trustee or any supervisor. The question is made more complicated, it seems, by the decision of our Supreme Court in the case of *State ex rel. McKay v. Curtis*, 130 Wis. 357, 362, where it was held that the provision in section 1558, closing with the condition that the licensed person will "obey all orders of such supervisors, trustees or aldermen or any one of them made pursuant to the law," does not refer to individual aldermen, but to the common council as a whole, and the same construction given to the same terms in section 1549. The court, however, omitted to pass upon the provision in section 1554, here under consideration.

So far as I know, our court has never passed upon the said ambiguous, former statutes therein embodied and the history of the statute may be considered in construing it.

Hamilton v. Rathbone, 175 U. S. 414; 26 Ency. of Law, 2nd ed., p. 625.

The said provision of section 1554 was originally enacted in section 10 of chapter 179, laws of 1874. It was there expressed in the following words:

"The board of supervisors of the town in which such spendthrift lives, or any member thereof, or the board of aldermen of the city in which he lives, or any member thereof, or the board of trustees of any village, or any member thereof, shall in writing and under his or their hand, forbid all persons, licensed under this chapter, to sell," etc.

In chapter 174 of the laws of 1881, the wording of said provision was as follows:

"The wife of such person, or such supervisors, aldermen, trustees, or any member thereof, shall in writing signed by her, him or them, forbid all persons, licensed by this chapter, to sell or give away," etc.

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-Since the enactment of said section in the above form it has been amended a number of times, until it was finally enacted in the present statute, in the form above quoted. It appears that as originally contained in section 10 of chapter 179 of the laws of 1874, each alderman, each trustee and each supervisor was expressly given the authority to sign the notice. Subsequently the law was abridged so as to avoid the repetition and finally put in the form in which it is now found.

I am therefore of the opinion that each individual alderman, **supervisor** or trustee may sign the notice, under said section 1554, as the words "or any of them" clearly refer, in view of the history of the statute, to each individual alderman, supervisor or trustee.

You will also notice that in section 1555, after enumerating supervisors, aldermen, trustees, county superintendent of poor, the statute reads "or any one of them," the word "one" being added, which clearly indicates that the section refers to individual supervisors, aldermen and trustees, who may renew the notice after the expiration of a year.

I think this is a fact that confirms the interpretation that I have placed upon section 1554.

Intoxicating Liquors—Where building destroyed by the elements saloonkeeper may rebuild and sell under existing license.

2. Such saloonkeeper has no right to open saloon on new location.

3. License cannot be transferred to new location.

HALBERT B. COLE,

District Attorney,

Black River Falls, Wisconsin.

December 22, 1911.

You state that in the disastrous flood of October 6th, last, which practically destroyed the business district of the city of Black River Falls, among the buildings destroyed were sev-

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eral saloon buildings; that some of the proprietors are attempting to re-engage in business and you desire an opinion upon the following questions:

“First. Have the holders of these licenses the right to rebuild on the old lots or location and continue their saloon business in such new buildings?

“Second. Have such holders of saloon licenses the right to open saloons on other lots or in other buildings or location without the consent of the common council of Black River Falls?

“Third. Has the common council authority or power to transfer the licenses of these saloon keepers to other buildings or location or to permit such saloon keepers to re-engage in such business on new or different lots, buildings or location than are described in their licenses?”

In answer to your first question I will say that under our statute the application for license must give the location of the premises where the liquor business is to be conducted. The fact that the building is destroyed would not, in my opinion, deprive the licensee of the right to sell liquor on the same premises in a building erected thereon. Of course, it would not be proper for the party to build a larger building extending further than the premises for which the license was originally given; but, where the building is substantially the same, that is, in the same location, as the former was, I do not believe that there would be any objections to conducting the business in the new building. See section 756 of the Laws of Intoxicating Liquors, Woolen and Thornton, volume 2.

In answer to your second question I will say that the owners of the licenses are not authorized to sell liquor in any other location or on any other premises than those designated in the application for the license. The license is given for a certain location, and a sale in any other location would be a violation of the excise law. This has repeatedly been held by the courts and I know of no decision in conflict with this rule of law.

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Your third question must also be answered in the negative. No license can be transferred from one location to another. See the opinion of my predecessor on page 547 of the biennial report and opinions of the attorney general for 1908. If the business is to be conducted in a new location, it cannot be done without a valid new license being issued for such new locaton.

Intoxicating Liquors—Prairie du Chien had 23 liquor licenses in force on the 30th day of June, 1907, consequently 23 licenses may now be issued.

2. No distinction is made by our law for a license of a retailer or wholesaler.

MR. M. R. MUNSON,

December 28, 1911.

District Attorney,

Prairie du Chien, Wis.

You state that during the year 1906 to 1907 there were 23 saloons licensed in your city; that prior to the 30th day of June, 1907, one of the licenses was taken away from the licensee in a summary manner by the city mayor without any legal proceedings of any kind, and the license was not revoked as provided by law; but that the licensee left the city and did not sell under his license after the 30th day of June, 1907. You state that at present there are twenty-two licensed saloons and two licensed cold storages. That one of the cold storages was granted a license a few days ago, and you say that you are of the opinion that the city license is void as your population is only 3100, so that the number to be granted in your city would be governed by the provisions of section 1565d of the laws of 1907. You inquire whether it is my opinion that this last license granted to the cold storage company is void, and whether your city is authorized to grant twenty-three or twenty-two licenses.

In answer to your first inquiry, I will say that our statute makes no distinction between a license for a saloon and for a

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cold storage company. A brewery which has a distributing point takes out the same kind of a license that a retail liquor dealer does, and as your city is authorized to grant no more than twenty-three licenses, (for that was the number issued during the year 1907 and in force on the 30th day of June, 1907) under the provisions of section 1565d all licenses issued in excess of that number are void.

In answer to your second question, I will say that as the license was not revoked under our statute (sections 1558 and 1559), it was still in force on the 30th day of June, 1907, and therefore your city is authorized at the present time to issue twenty-three licenses, the same number as were in force on said 30th day of June, 1907.

Intoxicating Liquors—License may not be granted to a new location where, although owner of an old location refuses to lease, he desires to obtain for himself a license in the old location.

MR. CHARLES E. BRIERE,

March 11, 1912.

District Attorney,

Grand Rapids, Wisconsin.

In your favor of March 7th you state that:

“We have a town in Wood county which has exceeded the number of saloon licenses, as provided for in chapter 484 of the laws of 1907, and now the owner of one of the buildings, in which a present saloon is located, has sold the premises to a third party. This third party has now served notice on the present lessee, the present saloon keeper, to vacate the premises, and he has applied for a license to run a saloon in his own building.

“The present saloon keeper has now applied for a transfer or new license in a new location, and the question arises, both men being competent, should a license be granted to the new purchases, the owner of the old location, or should the license be granted to the old occupant, in a new location,

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who is unable further to lease the premises he formerly occupied?"

I assume that you mean, when you say that the town "has exceeded the number of saloon licenses as provided for in chapter 484, laws of 1907," that the town had on June 30, 1907 and still has more licenses in force than one for each 250 inhabitants, but that the granting of a license to either the new purchaser in the old location or the old occupant in a new location will not result in increasing the number of saloons over the number in force June 30, 1907.

Licenses may, by that statute, be granted in excess of one for each 250 inhabitants up to the number in force June 30, 1907, provided they "be granted or issued to persons for those places or locations for which licenses were issued or granted on or prior to" said date. Up to this point in the law licenses in excess of one to 250 inhabitants, even though less in number than those in force June 30, 1907, may not be granted to new locations. But the next clause of the act provides:

"Unless by reason of a refusal of the owner to lease the same for such purpose, their destruction by fire or the elements, or the same being refused by operation of law or under the provisions of this act, then and in either of such cases such license may be issued or granted to some other location."

This clause plainly intends to state the cases where, there being saloons in excess of one to 250 inhabitants, licenses may nevertheless be granted to new locations. All such cases, unless it be the one first stated, "by refusal of the owner to lease the same for such (saloon) purposes," are cases in which in no event could a saloon be longer conducted in the old location.

In view of such association of the phrase "refusal of the owner to lease," and what seems to me to have been the intent of the law, i. e. to prefer places, not persons, in the granting of licenses, I am of the opinion that there is no "refusal" in the sense in which that word is used in the law where, although the owner has served notice on his tenant to vacate, he desires to

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obtain a license for such location himself, and that therefore, in such a situation, a license cannot be validly granted for a new location.

Intoxicating Liquors—1. A cold storage business can be run in connection with a saloon under one license.

2. A building used for a saloon in 1906—7 and since then used for other purposes may again receive a license.

3. A landlord cannot discontinue the saloon business at one place and then claim a license for another on ground that first place cannot be leased.

MR. M. R. MUNSON,

March 21, 1912.

District Attorney,

Prairie du Chien, Wisconsin.

You submit questions which may be stated as follows:

1. Can a licensed saloon keeper run a saloon in the front part of a building and a cold storage in the rear where he has only one local license provided he has federal licenses?

2. Can a building which was used as a saloon during the years 1906—7 but which has not been so used since be used as a saloon again in 1912?

3. Can a brewing company buy one of the saloon buildings in a city which has been licensed every year and then when June comes instead of applying for a license for the old saloon building apply for a license for a newly erected cold storage?

In answer to your first inquiry I will say that if the license covers the rear of the building as well as the front part of it I see no reason why the cold storage business could not be conducted in the rear without a new license. The distinction between retail and wholesale licenses has been done away with in this state and a person who has a license to sell liquor may sell it at wholesale or retail. If the license covers the whole building the sales would be protected under the license.

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In answer to your second question I will say that under section 1565d of the statutes if the license in those places are for more than the limitation fixed in said section a new license must be granted to the old location unless the conditions enumerated in the section or one of them is present. The fact that during an intervening period since 1907 the building was not used for saloon purposes does not alter the case. As long as the building is available for saloon purposes at this time such building will have the preference.

In answer to your third question I will say that it must be answered in the negative if the municipality spoken of is one in which the number of licenses exceeds the limitation fixed in section 1565d. It is of course true that the premises in question cannot be leased for saloon purposes under the express provisions of section 1565d but in my opinion this refers only to lessees and not to the proprietor himself. I do not think that the proprietor of a building could refuse to lease said premises for saloon purposes and then by reason of such refusal have the right to a license in a new location.

Intoxicating Liquors—It is unlawful to sell liquor on election day after the polls are closed as well as during other parts of said day.

HON. J. A. FREAR,

March 28, 1912.

Secretary of State.

You have inquired whether it is lawful for the saloons to be open and sell liquor after the closing of the polls on election day, next Tuesday.

In answer I will say that section 1564 of the statutes of 1898 provides as follows:

“If any tavern keeper or other person shall sell, give away or barter any intoxicating liquors on the first day of the week commonly called Sunday, or on the day of the annual town meeting or the biennial fall election such tavern keeper or other person so offending shall be punished

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by a fine of not less than five nor more than twenty-five dollars or by imprisonment in the county jail not to exceed thirty days, or by both such fine and imprisonment.'"

Under this section it is made unlawful to sell, give away or barter any intoxicating liquors on the day of the annual town meeting, being next Tuesday, April 2nd. A day, in legal signification, includes the time elapsing from one midnight to a succeeding midnight, and the word "day" as used in the above quoted statute means the time from midnight preceding the opening of the polls until the next midnight. Such has been the construction placed upon similar statutes by the courts of last resort.

See *Rose v. State*, 107 Ga. 697; 33 S. E. 439. *Kane v. Commonwealth*, 89 Pacific 522, 525; 33 Am. Dec. *Janks v. State*, 15 S. W. 815, 816; 29 Tex. App. 233, 787. *Hains v. State*, 7 Tex. App. 30, 33.

See also other cases cited in volume 2, *Words and Phrases Judicially Defined*, pp. 1833, 1834.

I am therefore of the opinion that it is unlawful to sell liquor on the day of the town meeting, next Tuesday, throughout the state, after the polls have closed, as well as during any other portion of said date reckoning the same as twenty-four hours from midnight to midnight.

Intoxicating Liquors—A brewing company cannot sell beer from a beer wagon by the keg to farmers.

MR. JAMES KIRWAN,
District Attorney.

April 15, 1912.

You state that a brewing company from outside your county came into your county with its beer wagons and traveled along the highways in a certain town in your county and sold from its wagon beer by the keg to farmers along the highway. You inquire whether such brewery can legally do that under the ex-

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cise laws of Wisconsin, and whether a brewer within your county could sell liquor under such circumstances.

In answer I will say that the question must be answered in the negative. See section 1550 of the statutes and *Michaels v. State*, 115 Wis. 43.

Intoxicating Liquors—Sale of intoxicating liquor takes place when same is separated from general stock and delivered to agent of purchaser.

MR. M. R. MUNSON,
District Attorney,

April 24, 1912.

Prarie du Chien, Wisconsin.

Your favor of April 5, 1912 was handed to me today.

I have given the matter careful consideration, and in view of the authorities I am inclined to agree with you, that the place of sale, in the absence of a special agreement to the contrary, is the place where the goods are detached from the general stock and consigned to the vendee. The case of *U. S. v. Lackey* 120 Fed. 577, is a case particularly in point. The *Lackey* case cites *Black on Intoxicating Liquors*, section 434, which authority is particularly applicable to the matter of your inquiry; and the decision of the court seems to be sustained by many authorities and to be in harmony with the general rule. Under the facts stated by you the seller merely takes orders at his licensed place of business and delivers the goods from an unlicensed place of business in which case I am of the opinion that the sale actually takes place at the point where the goods sold are separated from the general stock and delivered to the carrier or to the vendee in person. Very likely the parties might by special agreement to the effect that the sale and transfer takes place at the point where the contract is entered into transfer the title at that particular point, as it is well established that the delivery is not essential to a transfer of title. But, in the absence of such an agreement, I am of the opinion that the sale would be consummated at the point where the goods sold are separated from the general stock and delivered.

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Intoxicating Liquors—Citizenship—A woman—a citizen of the U. S. does not lose her citizenship by marriage to an alien so as to prevent her obtaining a saloon license.

MR. GEO. B. NELSON,

June 6, 1912.

District Attorney,

Stevens Point, Wisconsin.

You state that a certain married woman has applied to the town board of one of the towns in Portage county for a saloon license to be issued in her own name and right. You also state that she is a married woman and that her husband is not a full citizen of the United States. That the applicant herself was born in this country and was in fact a citizen of the United States prior to her marriage. You ask whether or not the fact of her marriage to a person who is not a full citizen of the United States would militate in any way against her right to a saloon license.

In reply to this inquiry I am of the opinion that her marriage would not militate in any way against her right to a saloon license. I am of the opinion that the right to hold a license is a property right and that under the statutes of Wisconsin a married woman's right to hold the same would not be affected by her marriage to a person who was not at the time of her marriage a full citizen of the United States. The statute which prohibits the issuing of a saloon license to any person who is not a full citizen of the United States cannot in my opinion be extended to include a woman who is in fact a citizen of the United States but who has married a person who is not a full citizen. I see no reason for this inclusion and certainly the reason for the enactment of the statute excluding citizens of foreign birth who are not full citizens of the United States from the right to hold saloon licenses are not applicable to the case of a woman born in this country and who was a full citizen at the time of her marriage both by birth and residence, and I am therefore of the opinion that her marriage to a person who has not yet attained full citizenship does not deprive her of the right to hold a saloon license in her own name and right.

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OPINIONS RELATING TO LABOR.

Labor—Child Labor Law—1. A home where tobacco is stemmed and assorted is a tobacco factory under sec. 1728q of laws of 1909.

2. A child under 14 may be employed in an office connected with a factory but not to deliver messages in the factory proper.

3. A child under the age of 14 may not work in the composing room of a newspaper.

HON. J. D. BECK,

August 13, 1910.

Commissioner of Labor and Industrial Statistics.

You call my attention to paragraph f of section 1728a of the laws of 1909, which provides: that no child under the age of sixteen years shall be employed in any tobacco warehouse, cigar or other factory where tobacco is manufactured or prepared. You state that upon the passage of this act children were taken out of the tobacco warehouses and sent by their parents to the warehouses to get bags and bundles of leaf tobacco, which were taken home, where children of all ages were employed in stemming the same. You inquire whether this is a violation of the child labor law.

In answer to your inquiry I will call your attention to section 1728g of the laws of 1909, which provides as follows:

“The words ‘manufacturing establishment,’ ‘factory’ or ‘workshop’ as used in this act shall be construed to mean any place where goods or products are manufactured or repaired, dyed, cleaned or assorted, stored or packed, in whole or in part, for sale or for wages.”

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I believe that under this definition the courts would construe a home where children are engaged in stemming and assorting tobacco as a tobacco factory. Under the express provision of our law, any place where this is done is a factory and employing children at this occupation in the home is practically converting the home into a tobacco factory. It is very clear that the intention of the law was to keep children away from this kind of work, and the definition was made broad enough to include any place where such work is done. I am therefore of the opinion that this is a violation of the child labor law.

You also call my attention to paragraph 3 of the same section, which provides that no child under the age of fourteen years shall be employed in any factory, also paragraph 4, which provides:

“No child under the age of fourteen years shall be employed, required or suffered to work for wages at any gainful occupation at any time except that during the vacation of the public or other school in the town, district or city where any child between the ages of twelve and fourteen years resides, it may be employed in any store, office, hotel, mercantile establishment, telegraph, telephone or public messenger service in the town, district or city where it resides and not elsewhere,” etc.

You inquire whether, in my opinion, a child may be employed in an office connected with a manufacturing establishment or as a messenger where such messenger service demands that such child shall go from one part of the factory to another, through the various working rooms.

You also inquire whether it is lawful for a child under fourteen to work in the composing room of a newspaper establishment.

The office of a factory would not be a part of the factory proper, under the definition of a factory as above quoted. As the law expressly permits a child to be employed in an office, I am of the opinion that it would be lawful to employ a child in the office of a factory, but it is my opinion that it would be

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unlawful to require such child to do messenger service where such service demands that he shall go into the factory to deliver the message. Paragraph 3 expressly prohibits a child from being employed in any factory. One of the leading purposes of this law, as I believe, is to protect the child from dangerous machinery, which often attracts children, who are too young to appreciate the dangers connected with it. To permit a child to go into a factory and deliver messages would in some cases be more dangerous than to give him steady employment in the factory, where he would be properly cautioned against the dangers of the machinery. Although a child may be employed as a public messenger or telegraph or telephone messenger, still if the delivery of the message requires the child to go into a factory, it is in my opinion unlawful to require him to deliver such message.

In reaching this conclusion I am not unmindful of the rule of law requiring that a criminal statute be strictly construed against the State and in favor of the defendant; and, while the question is not entirely free of doubt, I believe that such construction is justified, in view of the purpose and the spirit of the child labor law.

As to whether a child under the age of fourteen years may work in the composing room of a newspaper, I am of the opinion that he may not, for the reason that a composing room of a newspaper establishment is not one of the exceptions enumerated in paragraph 4 in which a child may be employed.

Labor—Women—Children—Public Officers—Deputy Commissioner of Labor and Industrial Statistics—Duties of; methods of making inquiry.

HON. J. D. BECK,

November 28, 1910.

Commissioner of Labor and Industrial Statistics.

I have your favor of the 26th and also that of your deputy of the 23rd in regard to the duties of the deputy in ascertaining whether or not the law has been violated. He refers to

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section 1021f of the statutes of this state. This has been amended in some particulars but nothing changes the duties of such officer in ascertaining whether or not the law has been violated. See chapter 158 of the laws of 1899 and chapters 239 and 257 of the laws of 1901. This section provides that the commissioner, his deputy or factory inspector or assistant factory inspector may enter any factory or workshop in which laborers are employed for the purpose of obtaining facts and statistics, examining the means of escape therefrom in case of fire and the provisions made for health and safety of operatives therein. These are very simple matters which the officer could learn by making the rounds of the building and examining its safety provisions. Now that is all the authority that is directly given in this statute but the statute says further:

“If any such officer shall learn of any violation or of neglect to comply with the law in respect to the employment of children, the hours of labor for them or for women or in reference to fire escapes or the safety of employes he shall give written notice to the owner or occupant of such factory or workshop of such offense or neglect and if the same is not remedied within thirty days after the service of such notice such officer shall give the district attorney of the county in which such factory or workshop is situated formal notice of the facts,” etc.

so the second part of the statute merely authorizes the factory inspector to ascertain or state what he shall do if he shall learn that any of these violations of the law have been given and then is directed to make the proper report. There seems to be nothing in the law which would compel the proprietor of a factory or workshop to sit down and submit to quizzing by the state officer, but said officer has the right to make inquiries and observations in order to ascertain whether or not there has been a violation of the law. He has a perfect right to ask for the names and addresses of witnesses present on the ground and to interview them. If he cannot interview

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them while at work without interfering with their duties he should interview them when off duty.

Labor—Child Employment—1. Under sec. 1728a laws of 1909 no permit can be granted to employ a child between 14 and 16 years unless it be on the recommendation of the principal of schools where the child attends or the district clerk as there provided.

2. Child employed at farming is subject to compulsory school law.

HON. J. D. BECK,

December 30, 1910.

Commissioner of Labor and Industrial Statistics.

Yours of December 20th, requesting me to give you an official opinion upon the question contained in a letter to you from Mr. S. B. Tobey, superintendent of schools at Wausau, which letter you inclosed, was duly received.

Mr. Tobey calls attention to section 1728a of the statutes, as amended by chapter 338 of the laws of 1909, which reads in part as follows:

“No child between the ages of fourteen and sixteen years shall be employed at any time in any factory or workshop, bowling alley, or in or about any mine, store, hotel, mercantile establishment, laundry, telegraph, telephone or public messenger service, or at any gainful occupation, directly or indirectly, unless there is first obtained from the commissioner of labor, state factory inspector, any assistant factory inspector or from the judge of the county court or municipal court or from the judge of a juvenile court where such child resides, a written permit upon a written and signed recommendation of the school principal where such child attended school, or where there is no such principal, then by the clerk of the board of education in the district where the child resides, authorizing the employment of such child,” etc.

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Mr. Tobey states that the local judges at Wausau have usually sent applicants for permits to the principal of schools and, when the principal declined to recommend the granting of permits, have often granted permits without such recommendation of the principal. Mr. Tobey inquires whether these permits can be granted by county judges without the recommendation of the principal of the school.

In answer to this inquiry I will say that I have carefully considered this statute and have reached the conclusion that the permit can only be granted upon the written and signed recommendation of the principal of the school, or, if there be no principal, then by the clerk of the board of education in the district where the school is located, as said statute provides. From the wording of this statute it is very clear that the law-makers considered such recommendation of the principal or clerk important in authorizing these permits to be granted. The statute even goes so far as to state who is authorized to give the permit if there be no principal to do it. It must also be borne in mind that under this section not only is a court of record authorized to grant the permit, but other officers are expressly authorized to grant such permit. In my opinion the permit cannot legally be granted without the recommendation of the principal or clerk as provided in said statute.

Mr. Tobey also calls attention to the last part of claims 4 of said section 1728a, which reads:

“but no child under fourteen years shall be prohibited by this act from being employed at farming,”

and he states that it is suggested that a child might be kept out of school indefinitely, from the time he is six years of age until he is sixteen years of age, provided he be employed at farming; that section 439a of the statutes of 1898, as amended by chapter 446 of the laws of 1907, does not apply to a child that is employed at farming; and he inquires whether, under said clause, the provisions of section 439a, which provides for compulsory school attendance, has been abrogated.

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In answer to this question I will say that there is no conflict between clause 4 of said section and section 439a, and section 439a applies to all children, whether employed at farming or any other occupation: they are required to attend school as provided in said section. Said clause 4 of section 1728a does not in any way refer to the compulsory school law, nor was it intended to modify it.

Labor—Child Labor—Children—Children under 16 years of age may work on farms without a permit and during the hours necessary to properly perform their tasks.

STATE BOARD OF CONTROL,

February 21, 1911.

I am in receipt of your letter of the 26th ult. stating,—

“One of our boys, named John Geiger, has been placed on parole with Mr. Harry Foster, Delavan, Wis., R. R. 4. His father, Mr. S. F. Geiger, in a letter to the State Board of Control, objects to his hours of labor.

I desire to have your opinion on this question:

Do the provisions of Section 1728e, of chapter 338, Laws of 1909, apply to boys under sixteen years of age working on farms? The particular part of that section about which I desire your opinion is the first part:

“No child under the age of sixteen years shall be employed, required, permitted or suffered to work for wages at any gainful occupation longer than fifty-five hours in any one week, nor more than ten hours in any one day, nor more than six days in any one week, nor after the hour of six at night nor before the hour of seven in the morning.”

The statute quoted above is not explicit as to place of employment or kind of employment and the words “at any gainful occupation” would, if literally construed, make it apply to every occupation for which wages is paid.

Subdivision 4 of chapter 338 laws of 1909 relating to employment of children under fourteen years of age, contains

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this language. "But no such child shall be prohibited by this act from being employed at farming." If children under fourteen years of age may be employed on farms, children under sixteen years of age may be similarly employed. It is common knowledge that the business of farming cannot be successfully carried on within the hours fixed for the operation of shops, stores or factories and we cannot believe that the hours named in section 1728c before which labor shall not be commenced and after which it is prohibited, were intended to apply to work after which a farmer employing child labor must be reasonable and exercise care and judgment, but so long as his allotted tasks do not cause unusual fatigue or impair the health of the child he cannot be disturbed or restrained in the conduct of the work on his farm, much of which must be planned and performed with reference to the seasons and conditions of the weather.

Statutes are to be construed to get the intention of the legislature and if this intention is not clear from the language used, words may be either supplied or eliminated to express the intention.

Labor—A door that swings outward but so as to close the exit from a vestibule is in violation of ch. 328 Laws of 1909 and both the owner and tenant may be prosecuted.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

February 23, 1911.

In answer to yours of February 17th I will say that, in my opinion, a door that swings outward from a public building, but in such a way as to close up the exit from a vestibule, is in violation of chapter 328, laws of 1909, and that said law applies to the owner, as well as to the tenant, of the building, and that the owner may be prosecuted, although he has leased the premises to a tenant.

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Labor—Chapter 378 of the Laws of 1901 is complied with when all doors generally used for entrance and egress swing outward.

HON. J. D. BECK,

July 13, 1911.

Commissioner of Labor.

Receipt of yours of June 28th, together with a letter of Horlick's Malted Milk Company inclosed therewith, is hereby acknowledged. You desire my official opinion on the question submitted by that company concerning the interpretation of chapter 378 of the laws of 1901.

Said chapter contains the following provision:

“Every building now or hereafter used in whole or in part as a public building, public or private institution, hotel, inn, church, public hall, place of assemblage or place of public resort, factory or workshop, opera house or office building must be provided with exits having doors that open or swing outward, whether such doors are outer doors or open upon vestibules or stairways, and when storm doors are used at the entrance of any such building, either inside or outside, such storm doors shall have a glass therein not less than fifteen inches square and such doors through which employes must pass to gain access to the outside of the building in which they are employed must remain unlocked during working hours.”

The question here submitted is, whether this statute requires each and every exit in such buildings to be provided with doors that swing outward, or whether it will be necessary only to have the doors of exit that are used for entrance and egress at all times so provided.

The statute is not so clear and definite as it might be. It is a penal statute and must be construed strictly. Had the legislature intended to provide that each and every exit be so provided with doors swinging outward, it would have been an easy matter to so indicate. In the public buildings enumerated in this statute are often found outside doors that are not

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used generally for entrance and egress. There are even some used only for shipping purposes. I have found no decision of any court passing upon a similar question that would throw any light on the interpretation of this law. While the question is somewhat doubtful, still it is my opinion that if the public buildings enumerated in said statute be provided with doors swinging outward at the exits that are generally used for entrance and egress, the law would be complied with.

Labor—Women—A lady reporter for a daily paper whose duties are gathering news does not come under the provisions of sec. 1728--1 (ch. 548 Laws of 1911) limiting the work of females in certain employments to 9 hours a day.

MR. C. A. KADING,

September 8, 1911.

District Attorney,

Watertown, Wisconsin.

You inquire whether a lady reporter of a daily paper whose duties are principally gathering news and reporting them to the office and doing some certain work in the office comes under chapter 548 of the laws of 1911 from the standpoint of being deprived of work in excess of the number of hours permitted by said chapter. You also ask if, in my opinion, she is governed by said chapter and works nine hours a day, whether she would be considered working provided she incidentally picked up and noted in her notebook news items during the evening or on Sunday and reported them to the office the next day.

In answer I will say that said chapter 548 provides in section 1728--1 as follows:

“1. No female shall be employed or be permitted to work in any manufacturing, mechanical or mercantile establishment, laundry or restaurant or confectionery store or telegraph or telephone office or exchange or by any express or transportation company in this state more than” etc.

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A lady doing the work as described by you would, in my opinion, not come under any of the enumerated employments in said statute and for that reason she would not be governed by the provisions of said chapter 548.

— — —

Labor—Women—The dinner period provided for by Chap. 548, Laws of 1911, cannot be divided into several shorter periods aggregating the time provided for.

ANDREW GILBERTSON,

September 21, 1911.

Assistant District Attorney,

Milwaukee, Wisconsin.

You ask for a construction of the following provision contained in section 1728, subdivision 1, of the statutes, as found in the laws of 1911 (chap. 548):

“Provided that at least one hour for dinner be allowed each female during her working period, but no part of such hour shall be considered as a part of the permitted period of daily employment,”

and you state that certain employers of female labor have adopted the practice of allowing their help fifteen minutes for luncheon at about ten o'clock in the forenoon and some of them an equal period of time during the middle of the afternoon, and you ask whether these fifteen-minute periods may be considered as a part of the one hour required by law.

In reply would state that the Industrial Commission have construed this provision as meaning a full period of one hour in the middle of the day and that any such period as you speak of cannot be deducted from such noonday period.

In the case of *State v. Redmond*, 134 Wis. 89, it was held that a law requiring upper berths in sleeping cars, when unoccupied, to be closed at the option of the occupant of the lower berth, was unconstitutional, and that to leave the question as to whether such upper berth should be closed to the

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option of the occupant of the lower berth was not a proper police regulation.

Under similar reasoning, I am of the opinion that a court would hold that to leave this matter of the one-hour intermission to the option of the employer as to whether it should be given in one period or divided up into several periods, would not be a proper police regulation. I therefore agree with the Industrial Commission that, under this provision of the law, the employer is required to give a full hour for dinner in the middle of the day. Of course, in enforcing the law, the officers are expected to be reasonable, but I am unable to interpret the law as meaning anything else than as herein stated.

Labor—Workmen's Compensation Act—University—Employees of the State University come within the provisions of Chap. 50, Laws of 1911, known as the Workmen's Compensation Act.

Under that act a compromise of damages for injuries received is subject to review by the Industrial Commission.

Accidents to employes, within the provisions of that act, must be reported to the Industrial Commission.

MR. M. E. MCCAFFREY,

December 21, 1911.

Secretary, Board of Regents, University of Wisconsin.

In your letter of December 19th you enclose a copy of the action of the Executive Committee taken at a meeting held on November 25, 1911, with reference to a payment to Dr. Kay; also a copy of a report of Dr. Eyster, of the Department of Physiology, with reference to Mrs. Anna Grigsby's accident, and you state that on December 11th, Mrs. Grigsby was dismissed from the University on account of drunkenness. You ask me to prepare a form of agreement to be submitted to Mrs. Grigsby for signature, in accordance with the action of the Regents. The action taken by the Regents appears to have been the adoption of a recommendation that the bill of Dr. Harry M. Kay, for \$80.00 for professional services rendered Mrs.

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Grigsby, a charwoman injured at the Chemical Engineering Laboratory on September 7, 1911, be paid, provided a release in full approved by the Attorney General is furnished. It appears from the report of Dr. Eyster that Mrs. Grigsby while employed in washing windows in the physiological laboratory on September 7, 1911, sustained injuries caused by the slipping of a ladder upon which she was standing; that because of these injuries she was confined to the house for some time—just how long does not appear from this report. Under date of October 14th, Dr. Eyster reported that she probably would not be able to regain the full use of her limb for at least two weeks after that date; he did not think there would be any permanent impairment of the joint. I also infer from the further statement contained in this report, that Mrs. Grigsby was paid her regular wages during all of the time that she was disabled as a result of such injuries.

This injury would appear to come clearly within the provisions of chapter 50, of the laws of 1911, known as the Workmen's Compensation Act. Section 2394—5 of the statutes, as found in this chapter, provides in part:

“The following shall constitute employers subject to the provisions of this act within the meaning of the preceding section:

1. The state, and each county, city, town, village and school district therein.”

In a note to this section by the Industrial Commission, I find the following:

“Officers of the state, counties, cities, towns, villages and school districts should take notice that this act applies to the state, and all counties, cities, towns, villages and school districts, from and after its publication, to-wit, May 3d, 1911. All accidents of employees of these governmental agencies received in the course of their employment should be reported to the Board by the proper officers, and arrangement should be made for compensation as provided in the act.”

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As the Board of Regents of the University is one of the agencies of the state, in my opinion it comes within the provisions of this statute. Section 2394—7 provides that the term "employee", as used in the act, shall be construed to mean, among others, every person in the service of the state. Section 2394—8 provides, in part:

"Any employee, as defined in subsection 1 of the preceding section, shall be subject to the provisions of this act and of any act amendatory thereof."

In a note by the Legislative Committee, it is said:

"As to persons in the service of the state, counties, towns, villages or school districts, except the officials, the act is compulsory."

Section 2394—9 provides:

"Where liability for compensation under this act exists, the same shall be as provided in the following schedule:

1. Such medical and surgical treatment, medicines, medical and surgical supplies, crutches, and apparatus, as may be reasonably required at the time of the injury and thereafter during the disability, but not exceeding ninety days, to cure and relieve from the affects of the injury, the same to be provided by the employer; * * *

2. If the accident causes disability, an indemnity which shall be payable as wages on the eighth day after the injured employee leaves work as the result of the injury, and weekly thereafter, which weekly indemnity shall be as follows:

(a) If the accident causes total disability, sixty-five per cent. of the average weekly earnings during the period of such total disability; provided that, if the disability is such as not only to render the injured employee entirely incapable of work, but also so helpless as to require the assistance of a nurse, the weekly indemnity during the period of such assistance after the first ninety days shall be increased to one hundred per cent of the average weekly earnings.

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(b) If the accident causes partial disability, sixty-five per cent. of the weekly loss in wages during the period of such partial disability.”

Section 2394—11 provides for notice to be given by the injured employee to the employer. This particular section does not apply in this case, if I correctly understand the action that has been taken by the board.

Section 2394—15 provides:

“Any dispute or controversy concerning compensation under this act, including any in which the state may be a party, shall be submitted to said industrial accident board in the manner and with the effect provided in this act. Every compromise of any claim for compensation under this act shall be subject to be reviewed by, and set aside, modified, or confirmed by the board upon application made within one year from the time of such compromise.”

It would appear that this settlement with Mrs. Grigsby would be a compromise, and that such compromise is subject to review by the Industrial Commission, as herein provided.

Under chapter 485, laws of 1911, section 2394—50, every employer is required to furnish the Industrial Commission with all information required by it, to carry into effect the provisions of the Workmen's Compensation Act and of the Industrial Commission law, and to make specific answers to all questions submitted by the commission relative thereto.

Under section 2394—52 of this act, subsection 7, the commission is authorized to adopt reasonable and proper rules to govern its proceedings and to regulate the mode and manner of all investigations and hearings. Under section 2394—55, it is provided:

“All orders of the Industrial Commission in conformity with the law, shall be in force, and shall be prima facie lawful; and all such orders shall be valid and in force and prima facie reasonable and lawful until they are found otherwise in an action brought for that purpose

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pursuant of the provisions of section 2394—69 of the statutes, or until altered or revoked by the commission.”

Under these provisions, the commission has adopted certain rules. Rule 3 provides:

“In any case where an accident and injury to an employee occurs of which the Board has jurisdiction under Chapter 50, Laws of Wisconsin, 1911, and compromise of liability thereunder is made directly by such employer or employee, the same shall be made in writing in the presence of one or more disinterested witnesses, who shall sign such compromise as such witnesses and copies of all such compromises shall be immediately mailed to the Board, by the employer. All compromises may be reviewed, set aside, modified or confirmed by the Board upon application of either party within one year of the date of compromise.”

I have prepared, and enclose herewith, a form of compromise or agreement to be used in settling this matter with Mrs. Grigsby. I am enclosing two copies of this agreement, that you may keep one and one may be sent to the Industrial Commission. This agreement should be signed by the president and secretary of the Board of Regents, and by Mrs. Grigsby, and should be witnessed by two disinterested witnesses.

I also call your attention to Rule 2, adopted by the commission, which provides:

“Employers and employees coming under the provisions of chapter 50, Laws of 1911, and physicians attending injured employees, shall make report to the Industrial Commission of all accidents for which compensation may be claimed, on the 8th day after such accident and a second report thereon on the 29th day after such accident, such reports to be made on forms provided or prescribed by the Industrial Commission.”

You should report this accident of Mrs. Grigsby's at once, and hereafter all accidents should be reported in accordance with this rule.

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Labor—Child Labor—Under sec. 1728a—2 of ch. 478 of the Laws of 1911 it is prohibited to employ children in a pharmacy who are under 16 years of age.

MR. TAYLOR FRYE,

January 4, 1912.

Deputy, Wisconsin Industrial Commission.

You have submitted to this department an inquiry addressed to you from Drake Brothers Company, wholesale druggists, Milwaukee, Wisconsin, in which they inquire whether they are authorized to employ boys under sixteen years of age in their establishment. The question is asked with reference to the prohibition of such employment in places where liquor is sold.

In answer I will say that Section 1728a—2 of Chapter 478 of the Laws of 1911 provides as follows:

“No child under sixteen years of age shall be employed, permitted, or suffered to work in or about any store, brewery, distillery, bottling establishment, hotel, bar room, saloon, saloon dining room or restaurant, or any place in connection with a saloon or similar place of any name, or in or about any dance hall, bowling alley, pool room, beer garden, or similar place of any name, in which strong, spirituous or malt liquors are made, bottled, sold or given away.”

A pharmacy, or a place where drugs are sold at wholesale, if liquor is also sold at the same place, although not specifically mentioned, still would be included in the word “store” in the above statute. A “store” is defined by Webster as any place where goods are sold, either by wholesale or retail; and the same word is defined by Worcester as a building or room in which goods of any kind are kept for sale, and especially for the sale of goods. A pharmacy, sometimes called a “drug-store,” would be included in this definition. The word “shop” is mentioned as synonymous, but the word “store” is of larger import than “shop,” since it also means a place of deposit and storehouse. See *Sparinger v. State*, 53 Ala.

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481—483. A “shop” is defined by Webster as a building or apartment in which goods, wares, drugs, etc. are sold by retail.

I am therefore of the opinion that a place where drugs, including liquors, are sold in wholesale will be included in the prohibition contained in the above quoted section.

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OPINIONS RELATING TO LIVE STOCK AND LIVE STOCK SANITARY BOARD.

*Live Stock, etc.—Department of Horse Breeding—*Under sec. 1494—33 ch. 317, Laws of 1909, the officers of the department of horse breeding of the college of agriculture can accept only those stud books certified by the U. S. department at the time when the pedigree is certified.

DR. A. S. ALEXANDER,

December 31, 1910.

College of Agriculture, U. W.

You call my attention to the statute of this state, section 1494—33, as amended by chapter 317 of the laws of 1909, which provides as follows:

“The officers of the department of horse breeding of the said college of agriculture, whose duty it shall be to examine and pass upon the merits of each pedigree submitted shall use as their standard for action the stud books and signatures of the duly authorized officers of the various horse or jack pedigree registry associations, societies or companies recognized by the department of agriculture, Washington, D. C., and shall accept as pure-bred and entitled to a license certificate as such, each, stallion or jack for which a pedigree registry certificate is furnished bearing the signature of the duly authorized officers of a government recognized and approved stud book.”

You state that since said law was enacted the Department of Agriculture of the United States has withdrawn certifica-

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tion from American books of record not having sufficient legal authority to make certification of such books, but that said department has continued certification of foreign books of record. You inquire whether, in view of the fact that the certified list of stud books as printed and recognized at the time our law became effective and that our law has not been changed in that respect since then, you still have the right to recognize said books recognized by the Department of Agriculture at that time.

In answer to your inquiry I will say that I am of the opinion that you are not legally authorized under this law to continue to recognize books that are no longer recognized by the Department of Agriculture of the United States. It was intended by said law that only those books should be recognized that were recognized by the Department of Agriculture, Washington, D. C., and, of course, it was contemplated that the Department of Agriculture of the United States might cease to recognize certain books and at any time approve and accept books that had not been approved or accepted before. As such changes were taking place it would be necessary under our law for your department to recognize only such books as were really recognized by the Department of Agriculture of the United States at the time the certificate was given.

Live Stock—Tuberculosis in Cattle—Order to slaughter cattle under section 1492b owned by various farmers each owner must be considered as a separate case. The appraisers receive only two dollars per day although they may have approved in more than one case.

C. A. KADING,

February 28, 1911.

District Attorney for Dodge County,
Watertown, Wisconsin.

I hereby acknowledge receipt of yours of February 24th, in which you submit the following:

“Suppose that the state authorities gave notice to various owners of cattle under section 1492b at the same

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time. Should the justice of the peace treat such proceeding as one proceeding, or has he the right to treat the cattle of each separate owner as a separate case?"

You also inquire whether the appraisers are entitled to the fee of two dollars for each separate case, even though the appraisal be made the same day.

In answer I will say that it seems to me that the cattle owned by each party would constitute a separate case; but, in cases where there is a partnership, or when two or more persons as copartners are owners of cattle, the cattle owned by such copartnership may be treated as one case. In some cases, where the cattle are in the possession or under the control of one agent, although owned by separate parties, it may be possible under this statute to treat the cattle as constituting one case, because the statute expressly mentions an agent or the person in charge of such animals. But the appraisers are entitled under this section to receive two dollars "for each day actually employed as such." If the appraisers appraise the live-stock in more than one case in the same day, under the express wording of this statute they are entitled to only two dollars for the day's work.

Live Stock Cattle—Tuberculosis—Cattle 1. Appraisers in proceedings slaughtering cattle are entitled to two dollars in a case although only a small part of the day was needed for the work. 2. District attorney should pass on the claim as in criminal cases.

MR. JAMES KIRWAN,
District Attorney,

Chilton, Wisconsin.

March 9, 1911.

In answer to yours of the 4th inst. I will say that the proceedings before a justice of the peace for the slaughter of tuberculin cattle is commenced by a notice being served on the owner of the cattle as provided by statute. It is not neces-

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sary that this notice be in the form of a complaint verified as the statute does not so require. In cases where the appraisers are appointed for and perform the services in all these cases in one day they are entitled to only two dollars, for the statute provides "The appraisers herein provided for shall receive two dollars for each day actually employed as such." See also *Northern Trust Co. v. Snyder*, 113 Wis. 549. In a case where the appraisers are appointed for one case only and where the services require only a very small fraction of the day they are entitled to two dollars each for you will notice that the wording of the statute says that they shall receive two dollars for each day actually employed. In such a case as you present they have been employed on that day and are entitled to two dollars. This seems to be the legislative policy for witnesses who are summoned for the courts. The statute provides that the fee for one day shall be paid to them in advance although the time spent only be a few minutes. The certificate for the fees of the justice and the appraisers must be submitted to the district attorney as all other fees in criminal proceedings in justice court. See chapter 440, section 6, laws of 1901.

Live Stock or Cattle—Tuberculosis—A stock buyer who sells stock to farmers is not required to have them tuberculin tested.

CARL M. LYNN,

July 19, 1911.

District Attorney, Polk County,

Osceola, Wisconsin.

You inquire whether the law relative to tuberculin tests for cows now in effect requires a stock buyer selling cows to farmers to have them tested before selling.

In answer I will say that section 1492d—1 of chapter 542, laws of 1909, was repealed by the 1911 Legislature. This is the statute requiring cattle to be tested before they can be sold. Chapter 637 of the laws of 1911 is the new law in effect on the subject and there being no provision in said statute

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requiring stock buyers selling cows to have them tested before sale, your question must be answered that there is no such requirement at the present time.

*Live Stock Cattle—Tuberculin Tests—Permits for—*Subsection 8 of section 1492b of the statutes was in force only from June 12 1909 to June 22 1909, and all permits to apply to tuberculin tests were given subsequent to said June 22nd and are void.

DR. A. H. HARTWIG,

August 18, 1911.

State Veterinarian,

You state that you are informed that subdivision 8 of section 1492b which pertains to the examinations and permits for tuberculin tests to be conducted by the Live Stock Sanitary Board and those not practicing veterinarians has never been really enacted into law.

You inquire if this be true whether it is legal for these who have received a certificate or permit for testing cattle to continue this work without first having taken another examination and whether it would be proper for the Live Stock Sanitary Board to consider all licenses now held by such testers as revoked and of no effect and to continue now examinations in compliance with subsection 12 of section 1492b as enacted by ch. 637, laws of 1911.

In answer I will say that ch. 375 of the laws of 1909 adds to 1492b of the statutes a new subsection numbered 8. This was published on June 12, 1909. Subsequently the Legislature enacted ch. 542, which re-enacts section 1492b with all its subsections except subsection 8. This law went into effect and was published June 22, 1909. Under the well known rule of construction of statutes that where a statute provides that a certain section of a former statute should be "amended so as to read as follows etc." any provision of such sections not found in the new statutes is repealed. See *State vs. Ingersoll* 17 Wis. 631. *Goodnow vs. Oshkosh*, 31 Wis. 127.

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It thus appears that subsection 8 of section 1492b was in force only ten days from June 12 to June 22, 1909. As I understand all licenses issued by the Live Stock Sanitary Board under said section 8 of section 1492b were dated subsequent to the twenty-second day of June, 1909. There was no authority in law for issuing the same and consequently they are void. Even if they had been issued during the time that said subsection 8 was in force it would be very doubtful whether the licenses or permits, so issued, would survive the repeal of this statute. See Opinions of the Attorney General in Biennial Report for the year 1910, on page 353.

In answer to your further inquiry I will say that in my opinion all permits and licenses issued under said section 8 are no longer in effect and that the Live Stock Sanitary Board is authorized to conduct now examinations in compliance with the new law.

Live Stock—Tuberculosis—Cattle—State Live Stock Sanitary Board—Under Sec. 1492b of the statutes, if animals are appraised at more than \$60.00 each, the State Live Stock Sanitary Board may either reduce such appraisal to \$60.00, or order a new appraisal.

MR. R. E. KATZ,

November 11, 1911.

Secy. Wis. Live Stock Sanitary Board.

In your letter of the 8th inst. you request my opinion upon the following question:

“In case an animal is condemned by order of the Live Stock Sanitary Board, and where appraisers have been summoned in accordance with the provisions of Section 1492b; then in the event that such appraisers shall return an appraisement which shall exceed \$60.00 shall the Live Stock Sanitary Board or the party authorized by them to pass upon claim papers reduce the appraisement to the legal limitation of \$60.00 or is it to be considered that by reason of the fact that the appraisement exceeds \$60.00, that such appraisement is entirely void.”

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Section 1492b, paragraph 3, provides:

“In making appraisement of diseased animals the appraisers shall determine their value in the condition in which they are found at the time of the appraisement; but the appraised value of no single animal shall exceed the actual market value thereof at the time of such appraisement; and in no case shall it exceed \$60.00.”

Section 1492d, paragraph 1, provides that all claims against the state arising from the slaughter of animals shall be made by filing a copy of the notice to the owner and to the justice of the peace and the return of the appraisers to the justice.

Under these provisions, in my opinion, the appraisal in excess of \$60.00 for one animal is void as to such excess. In my opinion the board may either reduce the appraisal to the legal limitation of \$60.00 or it may order a new appraisal.

Live Stock—Tuberculosis Animals—Appraisal—For an animal condemned and slaughtered under the provisions of Sec. 1492b of the statutes for disease other than tuberculosis, owner is entitled to receive three-fourths the appraised value.

For a bovine animal condemned and slaughtered under said section on account of reacting to the tuberculin test, but found, when slaughtered, to have some other disease instead, owner is entitled to receive the full appraised value.

HON. J. A. FEAR,
Secretary of State.

November 15th, 1911.

In your letter of November 14th you state that the question has arisen regarding the payment of claims for slaughtered cattle other than those having tuberculosis; that you have had claims presented to you for payment for cattle afflicted with rabies and today have one for a cow condemned for tuberculosis, but found when slaughtered to have septicaemia.

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You refer also to paragraph 3 of section 1492b of the statutes, which provides that diseased animals shall be valued according to the condition in which they are found at the time of slaughter.

You ask:

“Can cattle condemned for rabies or some other contagious or infectious disease other than tuberculosis have a value when they are known to be so diseased?”

You also ask, if they have a value, what proportion of the appraised value should be allowed by you.

You inclose with your letter the claim of Frank Gisch for a cow condemned for tuberculosis, but found when slaughtered to have septicaemia. You state that, as no lesions were found, the Live Stock Sanitary Board have allowed the claim at the full appraised value and you ask,

“Should this claim be allowed as presented, or should claimant receive three-fourths of the appraised value, or should he receive nothing?”

Section 1492ab of the statutes, being a part of chapter 162 of the laws of 1905, provides:

“It shall be the duty of the state live stock sanitary board to protect the health of domestic animals of the state, to determine and employ the most efficient and practical means for the prevention, suppression, control, or eradication, of dangerous, contagious or infectious diseases among domestic animals; and for these purposes it is hereby authorized and empowered to establish, maintain, enforce and regulate such quarantine and other measures relating to the movement and care of animals and their products, the disinfection of suspected localities and articles and the *disposition of animals*, as it may deem necessary, and to adopt from time to time, all such regulations as may be necessary and proper for carrying out the purposes of this act.”

Said section also provides that in case of bovine tuberculosis or oetinomycosis the owner shall have the option of re-

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taining the animals in quarantine or of shipping them for immediate slaughter to some abattoir designated by the Board, and then provides:

“In case of the slaughter of animals under the provisions of this section the owner shall receive the net proceeds of the sale thereof and shall have no further claim against the state on account of such slaughter.”

Under the provisions of this section it seems clear that the State Live Stock Sanitary Board may make such disposition of animals suffering from dangerous, contagious or infectious diseases, including diseases other than bovine tuberculosis.

Section 1492b provides for the slaughter of animals when the owner does not exercise the option given him by the preceding section. It is provided, among other things, that whenever

“it shall be deemed necessary by the board to slaughter diseased animals and animals reacting to the tuberculin test,”

written notice shall be given to the owner, etc.

Paragraph 11 of this section provides:

“The owners of condemned and slaughtered animals shall receive compensation therefor from the state until July first, 1913, as follows: for bovine animals condemned and ordered slaughtered by the board, on account of reacting to the tuberculin test, but upon whose carcass no tubercular lesions were found, the full appraised value, which in no case shall exceed sixty dollars. For bovine animals condemned and ordered slaughtered, on account of having reacted to the tuberculin test, upon whose carcass tubercular lesions were found at the time of slaughter thereof, three-fourths of the appraised value of the same.”

Your first question is:

“Can cattle condemned for rabies or some other contagious or infectious disease other than tuberculosis have a value when they are known to be so diseased?”

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This is a question of fact, rather than one of law. It would seem to me that the State Veterinarian or the State Live Stock Sanitary Board could answer this question better than I can. The law provides for the appraisal of the animals and that the appraisers shall determine their value in the condition in which they are found at the time of such appraisement.

The persons appointed as appraisers should be familiar with this provision of the law and if, as a matter of fact, the condition of the animal is such as to render it of no value, they should so report in making their appraisal and should not put a value upon it.

Your next question is:

“If so, what proportion of the appraised value should be allowed by me?”

Under the provisions of paragraph 11 of section 1492b it seems that, as to all animals condemned and ordered slaughtered by the Board, other than those so condemned on account of reacting to the tuberculin test, the owner shall receive three-fourths of the appraised value.

You further ask as to the amount to be allowed to Gisch for a cow condemned for tuberculosis, but found when slaughtered to have septicaemia—whether he should receive three-fourths of the appraised value, the full amount of his claim, or nothing.

The law expressly provides that for bovine animals condemned and ordered slaughtered by the Board on account of reacting to the tuberculin test, but upon whose carcass no tuberculin lesions are found, the full appraised value, which in no case shall exceed sixty dollars, shall be given. It makes no exceptions as to animals found to be suffering from other diseases where they have been condemned and slaughtered because reacting to the tuberculin test.

I am therefore of the opinion that in such a case the full appraised value, not to exceed sixty dollars for any one animal, should be allowed.

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Live Stock Cattle—Tuberculosis—County where cattle affected with tuberculosis are slaughtered is the one liable for fees of Justice and appraisers.

R. E. KATZ,

December 19, 1911.

Secretary Wisconsin Live Stock Sanitary Board.

You state that in a case in Plainville, Adams county, certain cattle were to be condemned and that the only justice of the peace of Adams county was sick and not available for services and that the animals were driven a few miles, to Kilbourn, in Columbia county, where the services of a justice of the peace were secured; that in that case it would have been absolutely impossible to obtain the services of the Adams county justice. You state that both the county board of Columbia county and of Adams county refused to allow the fees of the justice and the appraisers in these proceedings; that the services rendered by the justice of the peace and appraisers were rendered in good faith, and you inquire to whom they should look for their fees.

Section 1492b, of chapter 637, laws of 1911, provides:

“Whenever the owner shall not exercise the option mentioned in the preceding section and it shall be deemed by the board to be necessary to slaughter diseased animals and animals reacting to the tuberculin test, either on the premises or at some designated abattoir or any other place for demonstration purposes, written notice shall be given to the owner, his agent or the person in charge of such animals, and to a justice of the peace in the county in which the animals may be, if the purpose to order the slaughter thereof, giving the number and description of the animals, and the name of the owner.”

Section 1492b, subdivisions 4 and 5 provides:

“The appraisers herein provided for shall receive two dollars a day for each day actually employed as such, which amount shall be paid out of the county treasury upon the certificate of the justice by whom they were summoned.”

“The justice of the peace and other officers who may per-

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form any duty hereunder shall have the same fees as are allowed by law in criminal proceedings in justice's court and shall be paid by the county in which their services are performed."

You will observe that the notice is to be given to a justice of the peace of the county in which the animals may be. It seems to me that the intention of the Legislature was that any animal which is in the county when the notice is served upon the justice and when the justice performs his services is included in this law. The Legislature could easily have provided that the notice should be served upon a justice of the peace in the county in which the owner of the animal resides or in which the animal is kept by the owner, had that been their intention; but the statute makes it as broad as possible by using the words "where the animal may be." In my opinion, the justice is not to inquire as to the purpose for which the animal is in the county: it is sufficient if the animal is in the county when the notice is served upon him to give him jurisdiction.

I am therefore of the opinion that, if the animals are in the county, and the services are performed by the justice in such county, such county is liable for the justice's fees and those of the appraisers.

Live Stock Cattle—Tuberculosis—County— Public Officers—
Columbia County is liable for Fees of Justice and Appraisers in a proceeding for the slaughter of cattle afflicted with tuberculosis although the cattle were driven into said county from Adams County before notice was served on the Justice.

DAVID BOGUE,

District Attorney,

Portage, Wisconsin.

December 29, 1911.

You submit a number of questions concerning the right of the State Veterinarian to cause cattle infected with a contagious disease, such as tuberculosis, to be driven into your

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county and ordered slaughtered by a justice of the peace and appraisers appointed in said county, thus rendering the county liable for the fees of the justice and appraisers.

You refer to an opinion rendered by this department concerning cattle that were driven into Columbia County, near Kilbourn, from Adams County, in which opinion it was held that your county would be liable for the fees of the justice and appraisers.

In answer I will say that the question was submitted to this department by the secretary of the Wisconsin Live Stock Sanitary Board, as to whether Columbia County would be liable for the fees of the justice and appraisers where cattle were appraised in your county, and which had been driven into the county prior to the notice given to the justice of the peace, there being no justice available in Adams County, the only justice in that county living many miles distant from the place where the battle were and being so sick at the time that he could not officiate.

This department held that Columbia County was liable for the fees of the justice and appraisers, under the circumstances in said case. That opinion, however, was strictly limited to the facts existing in said case. It was not intended to be a general ruling authorizing the State Veterinarian in all cases and under all circumstances to drive cattle into your county for long distances, from other counties, so as to make your county liable for the fees. I do not think that the State Veterinarian would have such power, but the law in question is one having for its purpose the eradication of a contagious disease among animals, and the State Veterinarian is given certain rights and is required to assist in eradicating such diseases. In the case presented at Kilbourn I think the action of the veterinarian was reasonable under the facts stated, as it was necessary to dispose of the animals and as the justice of the place to whom notice was given was the only one available and as the cattle were driven into the county before the notice was given to the justice. The statute expressly provides that the justice of the peace in the county "in which the animals

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may be" shall be the officer to summon the appraisers and subpoena the owner. In that case notice was served upon a justice in your county that the animals were infected with tuberculosis and it was his duty under the circumstances to summon the appraisers and subpoena the witnesses and to officiate in the case. He is certainly entitled to his fees and the county liable for his fees is Columbia. I do not think that our court would hold that it is the duty of a justice to inquire how the cattle came to be in his county, when the fact is that the cattle are in the county at the time notice is served. If the State Veterinarian should corruptly and for ulterior motives cause cattle to be driven into your county for the purpose of charging said county with the expense of the proceedings before the justice and the fees of the appraisers, your county would certainly have cause of action against him; but under the circumstances presented to this department as existing in the Kilbourn case, I am of the opinion that Columbia County should pay such fees, as the State Veterinarian certainly disposed of the matter in the only way that it was possible for him to do.

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OPINIONS RELATING TO LOANS FROM TRUST FUNDS.

Loans from Trust Funds—Where part of the territory of a joint school district is taken from it, the remaining territory is liable for the debts of the district.

HON. JAMES A. FREAR,
Secretary of State.

October 3, 1910.

In the matter of Joint School District No. 13 of the towns of Greenfield, Adrian, Angelo and La Fayette, Monroe County, Wisconsin, which is indebted to the State on a loan granted to build a school house, a part of whose territory was taken by the United States for a national rifle range, I would advise that the balance due be apportioned to the remaining territory, in the towns of Greenfield and La Fayette. This remaining territory has the school building for which the loan was granted and as the loan was made to the district as a corporate entity the state must hold the district for the balance due, notwithstanding the fact that part of its territory has been taken from it.

Loans from Trust Funds—Bonds—Issued under Sec. 959—3 of the Statutes cannot be accepted by the state before they have been advertised for sale for 30 days within the municipality issuing them.

HON. HENRY JOHNSON,
Assistant State Treasurer,

August 8, 1911.

I am in receipt of your favor of the 2nd enclosing six bonds of the town of Chilton for my examination and appro-

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val. These bonds purport to have been issued under the provisions of section 959—3 which reads as follows:

“In case any holder of existing bonds shall be willing to surrender bonds of any county, city, village or town and accept in their place and stead other bonds at the same or a lower rate of interest, exchanging said existing bonds for such new bonds at or under par, then the authorities of any such county, city, village or town within the preceding section may, in their discretion, make such exchange by the retiring of such existing bonds and the substitution and issuance therefor of such new bonds and may extend the date of payment of such substituted bonds for a period not exceeding ten years beyond the time upon the principal of each existing bond so surrendered would have become payable; provided, that no such extension shall be made for more than twenty years from the time such debt was created.”

Section 959—4 provides:

“Whenever any bonds of any county, city, village or town shall become due and payable, or in substitution thereof, proper authorities may, in their discretion permit to be issued in proper form new bonds having not more than twenty years to run. All bonds which may be issued for the purposes prescribed in this and the two next preceding sections shall first be offered for sale within the county, city, village or town issuing them for a period of thirty days; notice of such sale shall be by advertisement in a newspaper published therein, if one be so published and if not, then by advertisements posted in at least five public places in such county, city, village or town. The terms of the sale shall be that to the person bidding the highest sum, not less than par, an offering to accept the lowest rate of interest for the whole or any part of said bonds, the said bonds in whole or in part shall be issued. If the bonds so offered for sale shall not have been sold as authorized by this section or if any portion of them shall remain unsold at the expiration of

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thirty days, such bonds may then be disposed of by said authorities in such manner as in their judgment will be for the best interest of the taxpayers; but in no case shall new bonds be sold except at a rate of interest as low as that borne by the bonds for which the new bonds are to be exchanged. Such new bonds shall bear date and draw interest from the date of the payment of the bonds so retired, and shall be made payable at some stated place within this state, and during the period of thirty days in which they shall be offered for sale within the county, city, village or town issuing them they shall be of denominations not exceeding one hundred dollars nor less than twenty-five dollars, but after the expiration of said thirty days they may be of any denomination in the discretion of the authorities empowered to issue them."

I cannot at this time approve of these bonds for it does not appear that they were first offered for sale within the town issuing them for a period of thirty days. Neither does it appear that any notice such as is provided for by section 959—4 was posted; nor does it appear that for such period of thirty days they were of the denominations provided in that section.

I have had some correspondence with Mr. Kirwan regarding these bonds. He has sent certified copies of the proceedings had from which it appears that at the general election held in November, 1910, a vote was taken upon the question of issuing these bonds. It does not appear, however, that at that election the question of levying a tax sufficient to meet the payment of principal and interest when they became due was voted upon. Under section 1776 of the statutes the electors of the town at the annual town meeting have power to direct the compromise or settlement of any legal indebtedness, outstanding bonds or other obligations, or of any suit or controversy existing against such town, and to provide how the money necessary for that purpose shall be raised, and for that purpose may authorize the town board to issue the bonds or obligations of such town, not exceeding amount of such indebtedness, and to negotiate the same either directly in settle-

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ment of such indebtedness or in raising money to settle and pay the same.”

Section 777 provides:

“No bonds shall be issued by any town when the power to issue the same depends upon a vote of the electors of such town, except in pursuance of a resolution or order duly adopted by the electors of such town at an annual or special town meeting at which such town is authorized by law to order the issue of the same; nor unless such resolution or order shall provide the total amount of bonds to be issued, the denomination thereof, the time and place of payment of the principal and of the interest, which shall not in any case exceed 8% per annum; and the manner in which and by whom the same shall be negotiated; and shall also provide for a direct annual tax sufficient to pay the interest as it falls due and to pay the principal within the time fixed therefor.”

It therefore appears that the necessary proceedings were not taken to properly authorize the town board to issue these bonds under the provisions of the two sections last referred to.

Mr. Kirwan refers to section 943 of the statutes which provides as follows:

“No bonds shall in any case be issued by any town, village or city until the proposition for their issue for the special purpose thereof shall have been submitted to the people of such municipality and adopted by a majority voting thereon.

“Nor shall any such bonds be issued payable after a period of twenty years; nor be issued until an ordinance or resolution shall have been lawfully passed directing that there shall be annually levied a tax, in addition to all other taxes, sufficient to pay, when due, the interest annually to grow due on such bonds and also to pay and discharge the principal thereof by the time the same shall be due.”

Mr. Kirwan also refers to that part of section 943 which was added by ch. 378, laws of 1905, and which is found on page

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369 of the Wisconsin Statute Supplement which provides as follows:

“Provided further that this act shall not apply to the issuing of bonds for the funding or refunding of existing indebtedness or liability under chapter 228 of the laws of 1903, or of chapter 277 of the laws of 1903, or any acts amendatory of either. (Section 925—133 and 926—11).

Section 925—133 relates wholly to bonds issued by cities under the general charter law. Section 926—11 refers wholly to bonds issued by cities under special charter. Neither of these sections is applicable to the case of the issuing of bonds by towns. It is probably true that if the original bond to refund which these new bonds were issued is valid and binding that even though there was a defect in the proceedings to issue the new bonds the town would be liable for money had and received. I do not feel, however, that it is proper for me to approve the new bonds upon that ground.

The town of Chilton should issue bonds in denominations of not less than twenty-five dollars and not more than one hundred dollars aggregating in the total \$17,400 and first offer them for sale within the town of Chilton for a period of thirty days. Notice of such sale should be given by advertisement in a newspaper in said town if one be published and if not then the advertisements should be posted in at least five public places in such town. If at the expiration of thirty days they have not been disposed of in that manner then in my opinion the state can accept the bonds that have been sent. Until that has been done I am obliged to withhold my approval.

Loans from Trust Funds—Ballot Schools—Authorizing clerk to cast unanimous ballot of meeting is not “voting by ballot.”

COMMISSIONERS OF PUBLIC LANDS,

August, 1911.

I have before me for my action the application of school district No. 8 of the village of Parks Falls for a loan from the

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trust funds. The application states that at the meeting which authorized the application there were one hundred ten legal voters of the district present and that one ballot was cast for the loan and no ballots against the loan.

In reply to an inquiry the clerk explains this by stating that a motion was made before the meeting and was seconded and unanimously carried by acclamation directing the clerk of the meeting to cast one ballot for the loan to represent the unanimous ballot of all the voters present.

The statute reads:

“Such resolution shall be read to the meeting and the vote taken thereon by ballot. Ballots shall be written or printed; Those in favor of the loan; “For the Loan;” those opposed; “Against the Loan”.

Bouvier’s Law Dictionary defines the word ballot—originally a ball used in voting, hence a piece of paper or other thing used for the same purpose; whole amount of votes cast.

The act of voting by balls or tickets.

The ballot implies absolute and inviolable secrecy.

Anderson’s Law Dictionary and Webster’s International

Dictionary both refer to this quality of secrecy as being one of the necessary qualities connected with ballots. In the case of *State ex rel Runge vs. Anderson*, 100 Wis. 523, the Supreme Court defines the term ballot as follows:

“The word “ballot” and the expression “vote by ballot” had a well understood and universal meaning at the time of the adoption of the Constitution and it must be taken as though the thought which was in the minds of the framers of the constitution was in harmony with such meaning. The word “ballot” means in the election of public officers and always meant, a paper so prepared by printing or writing thereon as to show the voter’s choice and “vote by ballot” the deposit of such paper in a box in such a way as to conceal the voter’s choice if he so desires.

Roberts Rules of Order section 38, p. 114;

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“Where there is only one candidate for an office and the Constitution requires the vote to be by ballot it is customary to authorize the clerk to cast the vote of the Assembly for such and such a person. If any one objects, however, it is necessary to ballot in the usual way” and in a note to these sections he says; “it should always be remembered that this can be done only by unanimous consent and it is doubtful whether it should ever be allowed.”

In Waple’s Handbook on Parliamentary Practice section 130. p. 153, he discusses this matter as follows:

“The duty of balloting cannot be delegated to the clerk or to any one, except where different delegations are required to vote as a unit. But in a society where each member is an independent voter, representing himself only, it is not in order for a motion to be made that the secretary be instructed to cast the entire ballot of the society. A motion of this kind, when adopted gives no legality to the ballot thus cast by proxy. The very object of the ballot is that the vote shall be secret; and any member may desire to cast his vote against the candidate for whom the society directs, by majority, that the whole vote shall be cast by the secretary. It is said that if any one objects, the balloting cannot be thus delegated; but no one should be placed in a position where his right to vote secretly would be denied. No one should be obliged to object.

Whenever vote by ballot is required by law it must be so conducted as to allow every member to cast a secret ballot, or the result will be tainted with illegality. It is in no case valid for a majority or even a unanimous vote to evade such a requirement. Motions for the secretary or any one to cast the ballot of all at once are not only always out of order, but always illegal and subversive of the object and intent of the ballot.” and in section 211, p. 278, he says:

“When the ballot is required by law it cannot be delegated without violation of the requirement; because the casting of all the votes by one person is not balloting, but an evasion

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of the law. It is the changing of the prescribed method to *vive voce* voting, since the expression of general consent is by the voice.

The device for turning the ballot to a single open vote by proxy, is illegal. When a statute provides that certain officers shall be elected by ballot, the so-called casting of it by the secretary would result in no election.

Stevens in his *American Law of Assemblies* on p. 33 says; "If the rule requires a ballot, a ballot must be had, even though there be but one candidate."

I am of the opinion that this application must be denied because of the manner of voting upon the resolution to authorize the application for a loan.

The statute prescribes the form of ballot to be used and under the terms of the statute it would be a different case from that of where there was a vote to be taken upon some officer and there was only one nomination made. In that case there will be but one to choose from while here is a choice between two votes. In the one case it is necessary that some officer be elected. In the latter case it is not necessary that the loan be authorized.

Elections—Loans From Trust Funds—Where the notice of a special election to vote on the question of authorizing a loan from the state trust funds states that the polls will be opened between nine and ten o'clock in the forenoon, and closed at five o'clock in the afternoon and the law provides that they shall open at nine o'clock in the forenoon and close at five-thirty o'clock in the afternoon, unless it appears that the result could not have been different had the law been complied with, the loan will not be made.

W. B. QUINLAN,
Attorney,

January 11th, 1912.

Marinette, Wisconsin.

I am in receipt of your letter of January 4th, relating to the application of the Board of School Directors of the Town

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of Stephenson for a loan from the state trust funds, which application was rejected December 8th, on the ground that the notice for the special meeting stated that the polls would open between the hours of nine and ten o'clock in the forenoon and close at five o'clock in the afternoon; whereas the law requires the polls to open at nine in the forenoon and close at five-thirty in the afternoon.

You inclose an affidavit executed by Louis F. Hale, town chairman, and Joseph Drexler, town clerk, of said town of Stephenson, in which they set forth that the polls of said election were in fact opened promptly at nine o'clock in the forenoon of said day and did not close until five o'clock in the afternoon of said day; that both of the affiants remained at the polls until six o'clock in the afternoon of said day and that no elector offered or asked to vote after five o'clock P. M.; that seventy-two ballots were cast in favor of said loan and eighteen against; that the total number of votes cast at the general election in November, 1910, in said town was eighty-one.

In your letter you state that it cannot be said that the notice was misleading or ineffective, for the effect of the notice was to get out a full vote, and that whatever error there was in closing the polls at five o'clock P. M. was met by the notice: that is that everybody who wanted to vote was warned by the notice to vote before five o'clock P. M. and did vote before that time.

I realize that there is a great deal of force in what you say, that all who wished to vote had an opportunity to do so and that there has been a full and fair expression of the wishes of the electors and that in all probability no tax-payer would meet with any success in an attempt to question the validity of the loan.

The State, however, in passing upon these applications, must be exceedingly careful. The officers who are authorized to loan the trust funds are acting as trustees for the people of the entire state, the funds are loaned at a very low rate of interest and these officers would not be warranted in making

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any loan where it would appear that there was any possibility of the repayment of such loan being resisted.

The authorities do not all hold that an irregularity of this kind does not affect the result of the election. While I have not found any case in which the facts are exactly the same as here, yet there are a number of cases in which somewhat similar facts have been passed upon. In case of *State ex rel. Smith v. Drake*, 83 Wis. 257, where the polls of an election upon the question of licenses or no-licenses were opened at nine o'clock A. M., but were closed at nine-thirty and the ballots that had been cast were destroyed and the polls were again opened at ten A. M. and finally closed at four P. M., it was held that the election was void. This, of course, is quite a different case than is presented in the application in question, but the difference is one principally of degree.

In the case of *Hutchinson v. Woodruff*, 31 Atlantic 234, 57 N. J. L. 530, a petition was filed for an election to determine whether or not certain territory should be incorporated as a borough. The order of election thereon provided that the polls should open at seven o'clock A. M. The law required the polls to open at six a. m. The court. *inter alia*, say;

“The order is therefore obviously not in accord with the express requirements of the act under which it was made. Defendants, the petitioners, have taken affidavits by which it appears that at the election a large majority of the voters were in favor of incorporation, and it may perhaps be inferred that the opening of the polls one hour later than required by law did not affect the result. It is therefore strenuously argued that the rule that elections will not be invalidated by reason of informalities or irregularities which do not affect the result should be applied. But, in my judgment, the argument is not applicable to the case before us . . . In my judgment, it would establish a dangerous precedent to sustain an order of this sort, containing a substantial departure from the requirements of the act, upon the ground that no harm might be done thereby. If the judge may shorten the

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voting period one hour, it is difficult to see why he may not further reduce it, if he deems a less time sufficient . . . when challenged, as in this case, such an order must be condemned because it is not in conformity with the law, and might prove injurious.”

In *Tebbe v. Smith*, 108 Calif. 101, 41 Pac. 454, 49 Am. St. Rep. 68, 29 L. R. A. 673, the polls were opened three and a half hours after the time prescribed by law. Affidavits were presented to the effect that no one offered to vote before the polls were opened and that no harm resulted from the irregularity. In the opinion of the court it is said:

“In this case we are quite willing to believe that the misconduct of the officers of Lake Precinct was prompted by nothing more than ignorance, and lack of appreciation of the responsibility of their positions, and we may say, further,—for such is the evidence,—that no harm is shown to have resulted from their conduct; but, looking to the purity of elections and integrity of the ballot box, we are constrained to hold that conduct like this amounts, undoubtedly, to such a failure to observe the substantial requirements of the law as must invalidate the election.”

In the case of *State ex rel. Hanks v. Wollem*, 37 Iowa 131, it was held that an election for school directors held open only forty minutes, where the law contemplated it should be held open three hours, was invalid. Where the law requires the polls to open between six and seven o'clock A. M. and they are not open until two o'clock P. M., the election is void.

Melvin's Case, 68 Pa. St. (18 P. F. Smith), 333; *Brightly's Election Case* 251.

In the case of *State v. Ritt*, 7 Am. Law Register, new series, 38; 3 Ohio Dec. 475, the court say:

“The statute prescribes that the polls shall be open at a given hour in the morning and closed at a given hour in the afternoon. It was the express design of the legislature that all the time between these hours the polls should be kept open for the convenience of any elector

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who may choose to present his ballot. The court does not agree with counsel that it lies on the party contesting the election to show affirmatively that the closing of the polls influenced the result. The law gives the elector the privilege of consulting his own convenience as to what hour of the day he will visit the polls and it is a fair presumption that, if the polls were temporarily closed for dinner, as was proved, a portion of the electors were deprived of that privilege."

In the case of Penn District Election, 2 Parsons Equity (Pa.) 526, it was held in the opinion:

"When an election is closed one or two hours before the time, and it is manifest from the assessment compared with the tally papers, that there were numerous citizens who had not voted, and sufficient to have changed the result, we will, on this ground, set the election aside, and pronounce it utterly void . . . I am inclined to the opinion, if an election was closed an hour, or even half an hour, before the time fixed by law, we would set the election aside, unless it appeared from an examination of the number of votes, compared with the tally papers, that all, or nearly all, had voted, or that, from the number left out, by no possibility would the result be changed."

In the case of *Savage v. Umphries* (Tax.), 118 S. W. 893, the law required the polls to be open from eight o'clock A. M. to seven o'clock P. M. In fact they were opened at eleven o'clock A. M. and closed at four P. M. The court say:

"It is a matter of general knowledge that many men, entitled to vote at an election, are so occupied with their own business, or in the discharge of their duty to their employers, that the only time they can spare without prejudice to their business, or in the discharge of their duty to their employers, to cast their ballots, is early in the morning, before the work commences, or late in the afternoon, after the day's work is done. If officers charged with the duty of holding elections are allowed

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to arbitrarily violate a provision of the election law, that might result in depriving electors of their right to vote, or in making it inconvenient for them to exercise the right, the salutary provision intended by the legislature to secure an open, fair and free election, with the opportunity for every qualified voter to exercise his right to the elective franchise, will be of little avail.”

It will be noted that in the foregoing case the question of levying a tax or borrowing money was not involved. The court, in the case of *State v. Salt Lake City* (Utah), 99 Pac. 255, say:

“We think . . . that the weight of authority is to the effect that a notice of the time and place of the election ordinarily is essential, and that the statute prescribing a notice must be substantially complied with in order to hold a valid election.

“We are rather impressed with the doctrine that, at least so far as concerns special elections, the notice is a matter of substance, and, unless there is a substantial compliance with the statute in this regard, the election ordinarily cannot be held valid.”

The case of *Morgan v. Gloucester City*, 44 N. J. L. (15 Vroom 137) holds that, for a special election to authorize the creation of indebtedness against the municipality, the law must be strictly complied with.

In the case of *People v. Seale*, 52 Calif. 71, the law required the polls to be open from one hour after sunrise until sunset. At a school district election called to levy a tax to build a school house, the notice stated that the polls would be open between the hours of one o'clock and six o'clock P. M. *Held* not a valid election. *Inter alia* the court say:

“The imposition of school district taxes is regulated by the Political Code, . . . and there is no power to impose such tax except the provisions of the statute be substantially observed.”

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“In a special election to submit to the people the question of a proposed issue of bonds, the notice of election must be given in strict conformity with the statute.”

15 Cyc. 322.

Dillon on Municipal Corporations (Fourth edition), section 197, Note, contains the following:

“It is a canon of election law that an election is not to be set aside for a mere informality or irregularity which cannot be said in any manner to have affected the result of the election;” citing cases. “But, where it appears that the irregularity is of such character and of such magnitude that it may have affected the result, the election ought to be set aside.”

In the case of *McVichie v. the Town of Knight*, 82 Wis. 137, it was held that, to justify the issue of bonds and the consequent taxation, the antecedent proceedings must be strictly according to the statute and that no presumption can be indulged in favor of the officers that they performed their duties.

From the Blue Book for 1909 I find that in 1908, in the Town of Stephenson, 170 votes were cast for governor and 171 votes were cast for the presidential electors. I also find that in Marinette county 36 per cent. of the qualified voters did not vote. In this particular election, it being one relating to school matters, the women were entitled to vote, as well as the men. If the percentage of the stay at home vote was the same in the town of Stephenson as that stated for the entire county, then there would be something like 225 to 230 male voters within the town qualified to vote upon this question. Including the women voters, it would appear that, all told, there must be at least 350 or 400 voters entitled to vote upon the question of authorizing a loan from the state trust funds. Only 92 votes were cast upon the question. It would appear to me that it can hardly be said that it is clear that the result could not have been different had the proper notice of election been given. The notice as given stated that the polls would

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be opened between the hours of nine and ten o'clock in the forenoon. It might well be that voters who could have been there at nine o'clock in the forenoon to cast their ballot could not have been there at nine-thirty or a later time and that, because of the form of the notice, they did not attempt to vote, for the reason that they supposed the polls would not be open at a time when they could be there.

It may also be true that there were a large number of voters who could have been there between five and five-thirty o'clock in the afternoon who could not reach there prior to five o'clock and that because of the form of the notice they made no attempt to cast their ballot.

In view of the language used in some of the authorities cited, that, in order to hold the election valid where an irregularity of this kind has occurred, it must clearly appear that, had there been no irregularity, the result would not have been different, I should not be justified in approving this application. There is nothing to prevent the town board of school directors making another application for a loan and holding another election upon the question. The expense of holding an election in a town is not great and it appears to me that it is better for the town itself to incur this extra expense and have another meeting than it is to take any chances whatever upon the validity of the proceedings. In any event, I do not feel that I would be justified in approving the application so long as there is the possibility that a court might hold the election held invalid.

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Loans from Trust Funds—No tax can legally be levied at a special school meeting, unless the notice of the meeting specify the levying of such tax as one of the purposes for which the meeting is called.

Two or more propositions should be voted on separately, and not together.

MR. E. C. FIEDLER,
Attorney at Law,

February 12, 1912.

Mineral Point, Wisconsin.

I am in receipt of your letter of the 3d, relating to the application of School District No. 9, of the Town of Mifflin, Iowa County, for a loan from the state trust funds.

This application was rejected on the ground that the notice of the special meeting does not state that it is called for the purpose among other things, of raising by tax a sum sufficient to pay the interest and principal of the proposed loan as the same becomes due. You seem to think that the notice is sufficient. I have before me the papers in the matter of this loan and I find that this notice states that the meeting was called for the purpose of rescinding the former action relating to repairing the school house, and

“also to determine the question of whether said district will build a new school house, and to vote a tax to the amount of \$600 to build a new school house.

“and to vote and contract a loan or debt of the district of \$1,000 in addition to said \$600, for the purpose of building a new school house, or to vote and contract a loan or debt of the district sufficient to build a new school house not exceeding \$1,600 in all, *instead of voting any tax* for that purpose;

“and proceeding as may be necessary to enable said district to build a new school house.”

The notice substantially follows the request for the meeting. This is the notice that was posted and the one that was served on the voters of the district according to the minutes of the

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special meeting. You will notice that the only tax proposed to be raised according to this notice is a tax to the amount of \$600 to build a new school house. Then follows the article proposing a loan or debt of the district of \$1,000, in addition to this tax of \$600, or, in the alternative, to contract a loan of \$1,600 instead of voting any tax. It appears to me that the only tax that could legally be voted at the meeting would be the tax of \$600 to be used in building a new school house. Even this tax, in my opinion, could not legally be voted to be used in repaying a loan, even though that loan be voted on at the same meeting and be for the purpose of building a new school house.

The notice posted must specify "particularly the business to be transacted." Three-fourths of the legal voters must be notified "stating the time, place and business of the meeting, and specifying the amount proposed to be voted." (Section 427 of the statutes.)

The notice of the special election must be given in strict conformity with the statute.

15 Cyc, 322.

In special elections to authorize the creation of indebtedness against the municipality, the law must be strictly complied with.

McViekie v. Town of Knight, 82 Wis. 137. Morgan v. Gloucester City, 44 N. J. Law (15 Vrom, 137.)

A statute which gives the electors power to impose a tax upon property should be strictly construed, and the notice of the meeting at which such tax is to be imposed must contain everything provided by statute, or a vote imposing a tax is illegal and void.

Goerd v. Thrumm, 118 Ia. 207; 91 N. W. 1067. Reynolds Land & Cattle Co. v. McCabe, 72 Tex. 12 S. W. Rep. 165.

Where the statute requires the notice of a school district meeting to set out the object thereof, no matters can be lawfully acted upon that are not distinctly stated in the notice.

25 Amer. & Eng. Enc. of Law, (2d Ed.) 41. 35 Cyc. 872. 38 Cyc. 614.

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No taxes can be raised where there was no mention of raising money in the notice.

Brackett v. Whidden, 3 N. H. 17.

“Whatever may be the rule with respect to the election of public officers, we are satisfied that where the statute prescribes that the notice of an election for the purpose of burdening property with a tax shall specify the place at which the electors may vote, the provision is mandatory, and must be substantially complied with.”

Hauswirth v. Mueller, 25 Mont. 156; 64 Pac. 324. See also Martin v. Bennett, 129 Mo. App. 237; 122 S. W. Rep. 779.

Voting upon the following questions has been held void where the notice did not specify such subject as one of those to be acted on:

Voting on a claim for tuition of scholars in another district.

School District No. 4. v. School District No. 2, 64 Vt. 527; 25 Atl. Rep. 433.

Vote prohibiting issue of bonds authorized at a former special meeting.

Woodward v. Reynolds, 58 Conn. 486; 19 Atl. 511.

Abridging the right of taking shell fish in a free and common fishery.

Willard v. Borough of Killingworth, 8 Conn. 247.

A vote instructing the committee not to employ a certain teacher is unauthorized where no reference to such matter is contained in the notice.

Wilson v. Waltersville School District, 44 Conn. 157.

A vote prescribing the method of warning future meetings.

Little v. Merrill, 27 Mass. (10 Pickering) 543.

A clause in a notice, “to see if the inhabitants will divide the surplus money belonging to said town according to” a certain census does not authorize a vote on the question of selling bank stock owned by the town.

Cornish v. Pease, 19 Me. (1 Appleton) 184.

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An article "to see if the town will vote to pay the same bounty to those who may enlist" after a specified time, "as is now paid by the town to those who enlisted before that time," does not authorize a vote to pay a larger bounty.

Austin v. Inhabitants of York, 57 Me. 304.

An article "to see if the town will pay Charles A. Drisko a certain sum which was actually reimbursed to the town for his enlisting for three years," does not authorize a vote to pay a sum for services, the town not having received any reimbursement on that account.

Drisko v. Inhabitants of Columbia, 75 Me. 73.

An article "to choose a committee, or to hear and act upon the report of any committee the town may think proper, when assembled," does not authorize the choice of a committee to discontinue a portion of a town way and set off land to a private individual.

Wood v. Inhabitants of Quincy, 65 Mass. (11 Cushing) 487.

An article stating the purpose of the meeting to be the "laying of a tax to meet the expenses of repairing the school house in said district," does not authorize the raising as an addition to the tax, of the amount of a premium for insurance on the school house.

Appeal of Holt, 5 R. I. 603.

An article "to see if the town will vote to redistrict its school districts, or what action they will take in relation thereto," does not authorize a vote to abolish all districts and adopt the township system.

Child v. Colborne, 54 N. H. 71.

An article "to see if said town will accept and adopt the report of the committee to alter school districts," does not authorize a vote on alterations not recommended by the committee.

Wyley v. Wilson, 44 Vt. 404.

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An article "for the purpose of obtaining information with regard to the recent assessment upon the property situated in the district," does not authorize a vote appointing a committee with power to employ counsel and incur other expenses to obtain the desired information.

Wright v. North School District, 53 Conn. 576; 5 Alt. Rep. 708.

Articles "to see if the district will vote to sustain a school or schools in said district, and to fix the time for the commencement of the terms thereof, and the length of such terms," and "to see if the district will vote a tax upon the ground leased to defray the expense of such school or schools, or take other measures therefor," do not authorize a vote upon the question of having the scholars instructed outside the district, even though it has been the custom in the district, for eight or nine years, to vote upon that question under similar articles.

Scott v. School District No. 9, 67 Vt. 159; 31 Atl. Rep. 145; 27 L. R. A. 588.

An article that proposes bonds "shall bear interest at the rate of $4\frac{1}{2}\%$ per annum," is not a compliance with the provisions of a statute requiring notice to state "the rate of interest, not exceeding 6% per annum, payable annually or semi-annually," in that it does not specify whether such interest shall be payable annually or semi-annually.

Hollywood Union Highschool District v. Keyes, (Calif. 1909) 107 Pac. Rep. 129.

An article "to take into consideration the voting of a tax of ten mills," does not authorize a vote levying a tax of ten mills on the dollar for the purpose of building a school-house.

Bramwell v. Cuheen, 2 Ida. 1069; 29 Pac. Rep. 110.

An article "to see if the district will prescribe the mode of calling of future meetings of the district," does not au-

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thorize a vote prescribing the mode of *warning* future meetings.

Rideout v. Inhabitants of School District No. 5, 83 Mass. (1 Allen) 232.

An article that the meeting is for the purpose of forming a new district out of certain lands named does not authorize the change of boundaries of districts affecting other lands.

Passage v. Board of School Directors, 19 Mich. 230.

Articles that the meeting is called for the purpose of levying a tax for building and furnishing a new school house; to authorize the trustees to build such school house; to authorize the trustees to borrow money to pay for such building and furnishings and issue bonds therefor; do not authorize a vote on the question of selling the old school house and applying the proceeds toward the payment of the last bonds.

Stackhouse v. Clark, 52 N. J. Law (23 Vroom) 291; 19 Atl. Rep. 462.

Notice that the purpose of the special meeting was to determine whether or not the district wished to ratify the adoption by the city of the provisions of the general charter law relating to schools, did not authorize a vote at such meeting to change the district system for schools to the city system under the general charter law.

State, ex rel Manitowoc, v. Green, 131 Wis. 324.

A petition for an election on the question of issuing bonds to build a new school house does not authorize the calling and holding of an election on the question of issuing bonds to build and finish a new school house.

Allen v. School District (Neb. 1911.) 130 N. W. Rep. 1050.

Where the statute requires an estimate by the trustees of the amount necessary to be raised for the support of the schools, such estimate to be presented at the meeting, and

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each item thereof to be voted on separately, no money can be raised by the meeting except such as has been stated in such estimate.

Gibson v. Roach, 37 N. Y. Suppl. 567; 2 App. Div. 86.

I am aware that there are authorities that do not hold to as strict a rule as this. I believe, however, that such decisions have been rendered in states in which the statute respecting notice was different than our statute. Whether or not the courts in our state would hold that the notice in this particular case was defective may possibly be a serious question. In the matter of loaning out the state trust funds, however, I feel that the state ought to be given the benefit of every doubt, and if there is any possibility that the court would hold the vote unauthorized, I believe that the Commissioners of Public Lands are not warranted in making the loan. These funds are loaned at a very low rate of interest and it is not proper that the state should take any chances in the matter.

The last clause in the notice is very general, being: "And proceedings as may be necessary to enable said district to build a new school house." I do not believe that this clause adds anything to the authority of the meeting. A notice stating that such meeting is called for certain specified purposes, and "to transact any other business that may be proper," or other similar language, gives no added authority by reason of the addition of this general clause.

Evans v. Osgood, 118 Me. (6 Shepard 213.

Hayden v. Noyes, 5 Conn. 391.

Scott v. School District No. 9, *supra*.

Hunt v. School District No. 20, 14 Vt. 300; 39 Amer. Dec. 225.

Stackhouse, v. Clark, *supra*.

"Force or effect cannot be given to expressions so general as not to convey notice of the subjects to which they relate. * * * A statement of a proposition to vote a tax for a certain purpose does not authorize a vote to borrow money."

38 Cyc. 614. Atwood v. Town of Lincoln, 44 Vt. 332.

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A town meeting, or any lawful assemblage of voters for the purpose of making choice or determining by vote or ballot is an election.

Phillips v. Albany, 28 Wis. 340.

In voting upon the several propositions at this special meeting, a number of different propositions were voted upon by one ballot. It is very questionable if, under section 475 of the statutes, the resolution to authorize the loan and the resolution levying the tax to repay such loan may be voted on by one ballot. Certainly the better way would be to vote on the two matters separately.

In the case of the Town of Woodlawn v. Cain, 135 Alabama, 369; 33 Southern Rep. 149, it was held that the question of levying a tax or incurring indebtedness for one purpose should not be submitted with a proposition to levy a tax or incur indebtedness for another purpose, so that a voter must either vote for both or else vote against both—that each proposition to be voted on, should be voted n separately.

Loans from Trust Funds—The notice of special school meeting required to be served on three-fourths of the legal voters of the district by Sec. 427 Stats., in case a loan is to be authorized, must state particularly the place where the meeting will be held.

THE HON. COMMISSIONERS OF PUBLIC LANDS. May 24, 1912.

I hereby withdraw my approval of the application of School District N. 1, Town of Pensaukee, Oconto County, for a loan of \$2500 from the state trust funds, which approval was dated May 2d, 1912.

It appears that I inadvertently overlooked what now appears to me to be a serious defect is the notice of the special school meeting held to authorize such application. The notice that was posted and served on three-fourths of the legal voters of the district stated that the meeting would be held "at Pensaukee in said district." The notice served on the voters is required to state: "the time, *place* and objects of the meeting," and "the amount proposed to be voted." (Section 427 stats.)

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It is essential that the particular place be stated in the notice.

15 Cyc. 341, 15 Cyc. 322, 1 Dillon on Municipal Corporations (5th ed. sec. 374. Bickey v. Hurlburt, 5 Calif. 343. Morgan v. Gloucester City, 44 N. J. Law 237. State v. Salt Lake City (Utah), 99 Pac. 255.

Merely naming the town does not comply with this requirement.

Hartley v. Croze (Minn.) 37 N. W. 449. Jones v. Rogers, 38 Sou. 742; 85 Miss. 578.

Loans from Trust Funds—Schools—Elections—Public Officers—Where the request and notice of a special school meeting, and the resolution adopted, fix the amount and time of payment of a proposed loan, the school board is not authorized to negotiate a loan for a less amount, payable in a shorter time.

HERMAN MEINKE,

June 26, 1912.

District Clerk,

Somerset, Wisconsin.

I am in receipt of your letter inclosing certified copy of minutes of special meeting of School District No. 6, Town of Somerset, St. Croix County.

It appears that in both the request for the meeting and the notice, the purpose of the meeting is stated to be "to authorize the school board to make application for a loan of \$1500 from the state trust fund, payable in fifteen years."

That same proposition was favorably voted upon at the meeting. The application is for a loan of \$1200, payable in twelve years. Without such vote the board would have no authority to borrow any money. The only authority they have in that respect is that conferred upon them by such vote. The vote is equivalent to an instruction by the voters. Our statute (section 427) expressly provides that no loan or debt shall be voted at a special meeting unless three-fourths of the voters have been

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notified by a notice "specifying the amount to be voted" at least six days prior to the meeting.

"When the law requires the voters to specify the amount, the proposition cannot be submitted for or against any amount not exceeding a certain sum, and wherever the body to pass on the question is required to specify the amount of money to be expended, or of the bonds to be issued for a particular purpose, it will not suffice for them to simply limit the amount."

Simonton on Municipal Bonds, sec. 72.

The following cases sustain this statement:

Mercer Co. v. Pittsburg & E. R. R. Co., 27 Pa. St. 389.

Hillsborough Co. v. Henderson, 33 Sou. 997; 45 Fla. 356.

Cincinnati W. & M. R. R. Co. v. Wells, 39 Ind. 539.

Detroit E. R. & I. R. R. Co. v. Bearss, 39 Ind. 589.

Stern v. Fargo (N. D.), 122 N. W. 403.

State ex rel. Ludington, etc. R. R. Co. v. Saline Co. Ct.
45 Mo. 242.

Schultze v. Manchester Typ., 40 Atl. 589; 61 N. J. Law
515.

In the first of these cases the grand jury was by statute the proper body to designate the amount and, *inter alia*, the court say:

"It follows that the commissioners had no discretionary authority whatever in the matter; they were merely permitted to hold the pen and to write precisely what they were directed by the grand jury. Nothing more—nothing less.

In State ex rel. R. R. Co. v. Saline Co. Ct., *supra*, the court say:

"It is unnecessary to say that the bonds of a county can only be made valid by a substantial compliance with the law that provides for their issue. This is especially true in relation to the authority to issue them. Some informalities in detail may be overlooked, but, where the law designates the board, or the persons who must decide either

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in relation to their issue or their amount, that decision cannot be dispensed with. If the matter is entrusted to the people of a district, they must decide it. If the people are to specify the amount, the specific amount must be submitted to their vote, and in that regard there was a fatal mistake in the case at bar.”

In *Schultze v. Manchester Township, supra*, it is said:

“After the election upon a proper resolution the action of the township committee could only be ministerial, so far as the amount to be issued was involved.”

It appears quite clear to me that, if the voters cannot legally vote on a proposition where the amount is stated as not to exceed a certain amount, then, certainly much less can the school board, after a vote upon a definite amount, change that amount. As said in the last quotation, their action can “only be ministerial.” It is true that in a number of cases propositions to issue bonds not to exceed a certain amount have been held to be proper.

Baker v. Seattle, 2 Wash. 576.

Dick v. Scarborough, 53 S. E. 86; 73 S. C. 150.

C. B. & Q. E. R. Co. v. Wilber, 88 N. W. 660; 63 Neb. 624.

Bauer v. School District, 78 Mo. App. 442.

Knight v. West Union, 32 S. E. 163; 45 W. Va. 194.

Wells v. Sioux Falls, 94 N. W. 425; 16 S. D. 547.

Omaha Nat. Bank v. Omaha, 18 N. W. 63; 15 Neb. 333.

Town of Lumberton v. John Nuveen & Co., 56 S. E. 940;
144 N. C. 303.

People ex rel. R. R. Co. v. Ford Co., 63 Ill. 142.

Winter v. Montgomery, 65 Ala. 403.

City of Cheyenne v. State, (Wyo.) 96 Pac. 244.

State v. Gordon (Mo.), 116 S. W. 1099.

Cleveland v. Calvert, 31 S. E. 871; 54 S. C. 83.

I believe, however, that all of these cases are easily distinguishable from the other line of authorities. In most of them no reference whatever to any statutory requirement is found in

Official Opinions—Loans from Trust Funds.

the opinions. In the others the statutes referred to use language so different from ours and so different from that in the statutes referred to in the cases first above cited as easily to account for the difference in the conclusions reached. While I cannot say certainly that the courts would hold a loan made upon this application unauthorized because of the change in amount, yet there is sufficient authority found in the cases cited to warrant them in doing so, and I do not believe that this department ought to take any chances in such matters. That making the application for a loan payable in a shorter time than that stated in the proposition voted upon is unauthorized is held in the following cases:

Denver v. Hallett, 85 Pac. 1066; 34 Colo. 393.

McMullen v. Ingham, Circuit Judge (Mich.), 61 N. W. 260.

For these reasons I am unable to approve the application.

Official Opinions—Miscellaneous.

MISCELLANEOUS OPINIONS.

Miscellaneous—Tax on Actions—Condemnation proceeding is not an action within the meaning of Secs. 743 and 2632 stats., requiring the payment of a state tax on actions.

HON. JAMES A. FREAR,

July 13, 1910.

Secretary of State.

Your communication of the 5th inst., inclosing a letter from the clerk of the circuit court of St. Croix County, has had consideration. I am of the opinion that proceedings before the circuit judge for condemnation of land by a railroad company is not a suit as contemplated by our statutes so as to require the payment of state tax. The sections relating to state suit tax are 743 and 2632. The latter section is as follows:

“The summons must be filed with the clerk and a state tax on the action of one dollar paid within ten days after the service upon answer or demurrer; or, if no answer or demurrer be served at the time of applying for judgment. Otherwise the action shall be dismissed on motion of any defendant unless the plaintiff shall pay the tax and five dollars cost of motion.”

This provision is contained in a chapter of the statutes relating to summonses and complaints, what they shall contain and how they shall be served. The payment of tax seems to relate to such actions as requires a summons, complaint and answer. The condemnation of land is a special proceeding, begun by petition. No summons is required. I am of the opinion that proceedings for the condemnation of land by a railroad company is not such a suit in circuit court as is contemplated by section 2632, and that therefore no state tax need be paid.

Official Opinions—Miscellaneous.

Miscellaneous—Town Fire Warden—A town fire warden can compel citizens to aid in extinguishing fire although there is no money left in treasury to pay for such services.

HON. E. M. GRIFFITH,
State Forester.

July 16, 1910.

You state that the question has arisen as to whether, under the law, a town fire warden can oblige men to fight fire without compensation. You state that a number of towns have exhausted all the funds available for fighting fire, and that the question is, whether a fire warden, under the provisions of sections 8 and 9 of chapter 264, laws of 1905, can oblige citizens to fight fire when he knows that there is no money to pay them.

In answer to your inquiry I will say that section 8 of said chapter 264 is in part as follows:

“All town fire wardens shall take prompt and effective measures against the spread and illegal setting of forest, marsh or swamp fires within their own and adjoining towns and have the power of sheriffs to arrest without warrant for violations of the provisions of this act. They shall have authority to call upon any able-bodied citizen, in territory in which they act, to assist in extinguishing forest, marsh or swamp fires in such manner as they may direct.”

Section 9 provides:

“Any town fire warden who shall refuse to carry out the provisions of the preceding section or any able-bodied citizen who shall refuse to render assistance as provided by said section, shall be punished by a fine of not less than ten or more than fifty dollars, or by imprisonment in the county jail for not less than ten days or more than thirty days or by both such fine and imprisonment.

This law is very definite and clear. It makes it the duty of the fire warden to take prompt and effective measures against the spread of fire within his town. The question of compensation is a secondary matter. It is of the greatest importance

Official Opinions—Miscellaneous.

that fires be extinguished wherever they may exist, and any fire warden who would refuse to take prompt and effective measures against their spread simply for the reason that there is no money in the treasury at the time the services are rendered, to compensate those called upon to assist, would be liable to fine and imprisonment, as would any citizen who would refuse to aid when called upon by the town fire warden because there was no money to compensate him.

Miscellaneous—Licensed Veterinarian—License to Practice as a Veterinarian.

2. Licenses issued under 1492e—7 as contained in ch. 334, Laws of 1907, are valid and may be renewed.

GEORGE B. CLEMENTSON,
District Attorney,

August 5, 1910.

Grant County, Lancaster, Wisconsin.

You state that you have received my opinion of the 28th ult. concerning the construction of the law regulating the practice of veterinary medicine and surgery, and you now submit the following facts and ask what, in my opinion, is your duty:

“A veterinarian of this city was properly registered under the old law. In 1906 he was sent to the state prison at Waupun for five years, on a charge not connected with the practice of his profession, and was released December 10th, 1909. About the middle of February, 1910, he sent the annual registration fee to the Board of Veterinary Examiners. In a week or so the money was returned with the statement that he could not be registered without examination. A day or two before the examination held by said board on June 1st, 1910, said veterinarian went to the president of the board, who told him that it would not be necessary for him to take the examination; that he had lost his right to practice through the court in the criminal prosecution and resulting imprisonment, and could be reinstated only by the court. Accord-

Official Opinions—Miscellaneous.

ingly, on June 15th, the circuit court for Grant county, on application of said veterinarian, made an order reciting the fact of said veterinarian's enforced absence and previous inability to comply with the new law, and ordering his reinstatement,—a proceeding for which there is no authority in the statute, but which was followed on the suggestion of said president of the board. On June 16th said veterinarian sent to the board a certified copy of said order, with remittance of what he estimated to be his arrearages. The money has never been returned, nor can said veterinarian succeed in getting answers to his inquiries (according to his statements to me), and evidently he has not been licensed or registered."

Under the above statement of facts it appears that the man has had no license to practice, nor is he registered, and, although ordered to be reinstated by the circuit court, is in fact not reinstated. The proceeding of which you speak is certainly extraordinary and I cannot see how the order of the court would be any protection to the man in question, as I find no authority in the statute for any such proceeding. As he is not licensed and has not qualified in any way under the law, if it can be shown that he has practiced within this state, he is liable to the punishment provided by section 1492e—14, unless there are facts and extenuating circumstances in the case which, on presentation to the court, would justify a dismissal of the case by the court on your initiative.

You also state that several veterinarians have informed you that the practice of the Board of Veterinary Examiners when first constituted was to license all veterinarians who were regular graduates and in practice at the time of the passage of the act, and who registered and applied for license on or before a certain date, without examination. You inquire whether the board was authorized to do this and whether the persons so licensed and registered are duly qualified at the present time.

Official Opinions—Miscellaneous.

In answer I will call your attention to section 1492e—7, as contained in chapter 334 of the laws of 1907, before the amendment by chapter 298 of the laws of 1909. This section authorizes the Board of Veterinary Examiners to license persons who were engaged in the practice of veterinary medicine and surgery in this state prior to the passage of the act, when the applicant furnishes proof of such fact to the board. The amendment to this law, made by said chapter 298, would not, in my opinion, in itself revoke the license issued under the law as it existed before the amendment. You will notice that section 1492e—8a of said chapter 298 gives the board the right to revoke any licenses granted before its passage, as well as those granted thereafter. It thus appears that it was not the intention of the legislature to revoke the licenses issued under section 1492e—7 as it existed before the last amendment, without an action of the board.

I am therefore of the opinion that those persons who were licensed under said section may continue to practice if they annually cause their names and residences to be registered by the board, as provided in said section 1492e—7.

Miscellaneous—Portage Levee—There is no officer in the state authorized to purchase from the U. S. the Portage levees—only the legislature can pass upon such matter.

HON. JAMES A. FREAR,
Secretary of State.

August 11, 1910.

You inclose therewith a letter addressed to Senator H. P. Bird by Mr. L. M. Mann, Assistant Engineer of the United States at Oshkosh, dated March 22d, 1910, with reference to the right of way of the levee at Portage. You ask me to look into the question raised and communicate with Mr. Mann.

It appears that the U. S. government is willing and anxious to convey the right of way of the Portage levee, of which it has title and which it has constructed, to either the city of

Official Opinions—Miscellaneous.

Portage or the state of Wisconsin, and inquiry is made as to whom this transfer should be made to.

It appears from a communication received by me from Mr. Charles S. Bromwell, Major, Corps of Engineers U. S. War Department, that the conveyance of this right of way can be made under section 5 of the River and Harbor Act of June 13th, 1902. Mr. Bromwell states that the Portage levee is not needed by the U. S. government in connection with the improvement of Fox river, but that it is needed in connection with the state levees for protection of property at Portage and vicinity, and that the U. S. Government will do no more for its maintenance and that the war department has decided to transfer its right of way to the city of Portage.

It is suggested that, because the state of Wisconsin has helped to maintain this levee, it has some interest in the same, and it seems the U. S. government is willing to convey the right of way to either the city of Portage or the state of Wisconsin, as may be decided upon.

There has been quite a little legislation in this state regarding the levee in question, and the state of Wisconsin has expended thousands of dollars in maintaining its levees along the river at Portage. The first law enacted was chapter 282, of the laws of 1901. This was declared unconstitutional, because the appropriation was made from the general fund, which could not be done, under the Wisconsin constitution, which prohibits the states from contracting any debt for, or being a party in, carrying on works of internal improvement. (State ex rel. Jones v. Froehlich, 115 Wis. 32). It was, however, clearly shown in said opinion that money derived from the sale of swamp lands in the state of Wisconsin was available for that purpose and could be legally used. In this connection, see the opinion of former Attorney General Sturdevant in the biennial report and opinions of 1904, page 242, in which this subject is discussed.

The next law enacted was chapter 419 of the laws of 1903, which appropriated \$20,000 from money in the drainage fund.

Official Opinions—Miscellaneous.

Chapter 340 of the laws of 1905 appropriated \$5,000 for the same purpose.

The commissioners appointed to have charge of the work made a report to the governor and to the legislature. This report is found in the Senate Journal of Wisconsin for the year 1907, on pages 1064—1070. It gives a complete statement of the facts and recommendations. The legislature to which this report was made passed chapter 518 of the laws of 1907. In said law the balance in the drainage fund was appropriated for the repair and strengthening of the levees already built.

The legislature of 1909 passed Joint Resolution No. 6, in which the United States levee in question was mentioned, and it was resolved to bring the facts connected with the levee to the attention of the Wisconsin members of congress and request that the United States government levee be repaired without delay, and that necessary investigation be made to determine the ownership of same.

No authority is given in any of these laws to any commission or to any state officer authorizing such officer or commission to accept the levee in question. The acceptance of this levy would carry with it the obligation to repair the same, as repairs will be imperative from time to time, and it may mean the expenditure of large sums of money.

As was indicated in the decision of our supreme court above quoted, the state of Wisconsin is powerless to expend any money out of the general fund for the repair of the levee, and the state can only act when there is money in its drainage fund, which is the only fund available for the purpose and which can be legally used therefor. The prohibition in our state constitution against the expenditure of money for internal improvements except that in the drainage fund is not applicable to municipalities within the state of Wisconsin, and the city of Portage would not be thus restricted.

See *Bushnell v. Beloit*, 10 Wis. 195.

Official Opinions—Miscellaneous.

Miscellaneous—Public Officers—Attorneys—The appointment of an attorney by the Dairy and Food Commissioner to appear in a certain case, would cover also the appearance of such attorney in injunctive proceedings incident to such case.

HON. J. Q. EMERY,

October 21, 1910.

Dairy and Food Commissioner.

Your favor of the 20th inst. relative to the employment of Mr. John M. Olin, an attorney of this city, in the cases of State of Wisconsin v. T. H. Grady, and State of Wisconsin v. George McDermott, and as to whether or not such appointment, under the facts as set forth by you, will cover his services in opposition to an injunctive proceeding brought against you by the Corn Products Refining Company, is received.

In reply to the same I will say that in my opinion the injunctive proceedings are merely an incident to the main cases in which the Corn Products Refining Company clearly appears to be the real party in interest and that you are fully justified in considering it as a further step in the defense of the original action.

I have given the matter careful and full consideration and I am of the opinion that Mr. Olin's original appointment will cover his services in resisting the issue of the proposed injunctions.

Miscellaneous—State Funds, Interest on same—The interest of every fund in the state treasury should be credited with the interest which it produces.

ERNEST RECKITT & COMPANY,

August 26, 1910.

Certified Accountants and Auditors for the Board of Regents of Normal Schools.

You have called my attention to section 160f, chapter 406, laws of 1907, relating to the apportionment amongst the sev-

Official Opinions—Miscellaneous.

eral funds of the interest received from the deposits of state moneys in various banks. You point out that the banks are paying interest on the daily balances which interest is added to and becomes a part of the deposits of the first day of January, April, July and October, but that the state treasurer does not apportion the interest amongst the several funds upon the basis of daily balances but apportions it in the following manner:

“To figure the interest on deposits of any fund, he adds the amount on hand on the first day of each month in the quarter, and divides this sum by three, and figures the interest on this quotient for three months. This is done in the case of all the funds named in Section 160 F, *except the General Fund*. The interest earned by the deposits of the General Fund is not figured, but all the moneys remaining to the Credit of Interest Earned, after apportioning to the other funds in the manner indicated above, are transferred to the credit of the General Fund.”

Section 160f, concerning the interest on the deposits, provides as follows:

“The total interest by all depositories shall be apportioned by the state treasurer among, added to and become a part of the several funds as follows: that received from the general fund deposit to the general fund; that received from the school fund, and the school income deposits, to the school income fund; that received from the university fund and the university income fund deposits, to the university income fund; that received from the normal school fund and the normal school income fund deposits, to the normal school income fund; that received from the agricultural college fund and the agricultural college income fund, to the agricultural college income fund; that received from the forest reserve fund and the forest reserve income fund to the forest reserve income fund; according to the average amount of each such fund on hand the first day of each month.”

Official Opinions—Miscellaneous.

The wording of this statute makes it clear that the legislators desired that the interest of every fund should be credited to the fund which produced it. The general fund is specifically named in the above quoted part of section 160f and I believe that the general fund should be credited only with the interest which rightly belongs to said fund. The interest produced by any other fund should be credited to the fund which produced it. This can be done by figuring the interest on the daily balances and I believe you are right when you suggest that the "average amount of such fund on hand the first day of each month" in the last sentence of the above quoted statute would be the average daily balance for each day of the preceding month. Under this construction the normal school fund, as well as all the other funds, would receive all the interest accumulated by such fund, which evidently was the intention of the law makers.

Miscellaneous—Claims—State—Claims against the state should be paid according to contract.

HON. J. A. FREAR,

Secretary of State.

October 20, 1910.

Replying to your letter of this date, concerning the application of the audit company, which is examining the accounts of the State Board of Control under chapter 512 of the laws of 1909, for an advance payment on its account, you are advised that you should be governed by the terms of the contract made with such audit company as to its compensation. If such contract provides for payments from time to time you would be justified in following the contract; if it does not provide for such payments you are under no obligation to audit its account until its work is finished, as required by law.

Official Opinions—Miscellaneous.

Miscellaneous—Free Employment Agencies—Employment agencies in cities where free employment agencies are maintained must be licensed.

HON. JAMES A. FREAR,

October 28, 1910.

Secretary of State.

You call my attention to chapter 434, laws of 1903, and especially section 9 which provides that no person, firm or corporation where a free employment office is located shall open, operate or maintain a private employment agency for hire or where a fee is charged to either applicants for employment or for help without first having obtained a license from the secretary of state, for which license he shall pay \$100 per annum. You call my attention to the fact that in Milwaukee and Superior where free employment agencies have been established this law is violated by private agencies. You ask me to suggest what steps should be taken by your department in order to protect agencies which have secured licenses.

In answer I will say that under said section 9 a violation of said law by any person, firm or corporation is made a misdemeanor and the person can be prosecuted for the same. I would therefore suggest that those persons, firms or corporations that insist on violating this law in the said named cities be criminally prosecuted by the district attorney of the respective counties and I would suggest that you call the attention of the district attorney to this matter.

Miscellaneous—State—Costs—No judgment for costs can be rendered against the state.

MR. EDWARD L. TRACY,

November 9, 1910.

Milwaukee, Wisconsin.

Your letter of the 4th inst. was referred to me.

It appears from your statement that these costs were incurred in a case in which the state was a party to the action

Official Opinions—Miscellaneous.

and A. J. Kohl was the other party. It has been decided by our supreme court in two or three cases that no costs can be pronounced against the state and I cite them to you.

Sandberg v. State 113 Wis. 578.

City of Milwaukee v. McGregor, 140 Wis. 35.

I do not see therefore how there can be any liability for costs in a case in which the court is forbidden to pronounce judgment for costs or that you can be liable therefor. Of course, if Mr. Johnson guaranteed to hold Mr. Hay harmless it becomes a question between him and Mr. Hay.

Miscellaneous—Noxious Weeds—What showing necessary to collect from a railway company for destruction.

HON. HENRY JOHNSON,

November 22, 1910.

Assistant State Treasurer.

I am in receipt of your favor of the 21st inst. relative to the claim of L. Sommerfeld, commissioner of noxious weeds, for destroying noxious weeds on railroad land, and I note what the town clerk has to say on the subject and in which he takes issue with this department and is of the legal opinion that all necessary steps have been complied with.

This department has once pointed out what is necessary to be shown in this case and it would seem as though it were an easy matter for the town officials to comply therewith if they desire to collect their bill without having it protested by the railroad company.

Section 1480, as found in the third volume of Wisconsin Statutes, designates by name those noxious weeds which are subject to pay for destruction and provides that the owner of land, whether an individual or a corporation, shall have due written notice to destroy said weeds and such notice shall **specify** the kind of weeds to be destroyed by the person or corporation and designate the tract of land on which they are

Official Opinions—Miscellaneous.

to be found; and section 1480b provides that if such person or corporation shall fail to act upon such written notice within the time limited the weeds may be destroyed by the proper town officials at the expense of the owner of the land. This means, of course, the weeds specified in the written notice and if no proper written notice was given there can be nothing collected. The law then goes on to provide that in case the weeds have been destroyed upon railroad lands the amount chargeable against the same shall be certified by the commissioner to the board of supervisors who shall cause a certified copy to be transmitted to the state treasurer for collection against the railroad company. The account as submitted by Mr. Sommerfeld, commissioner of noxious weeds, to the supervisors of Oak Grove is not verified by affidavit, neither is there any statement in his bill nor a certificate of the supervisors that there was a previous notice given to the railroad company to destroy certain weeds and that the railroad company failed to do so within the time limited; neither does it specify the weeds destroyed and whether or not they were the same weeds which, according to law, must be named and specified in the notice to the railroad company. Of course if the railroad company is willing to pay the claim on the showing made, that is its privilege, but upon the papers as presented the company is justified in refusing to pay the item and you are not bound to present it until it is in proper form unless you see fit to do so. In order for a town to legally collect money in court or otherwise it must show that all the necessary steps were taken to comply with the law, viz.,—that a notice was given specifying the noxious weeds to be destroyed; that the company failed to destroy the same within the time limited by law; that the proper town officials then destroyed the specified weeds in question; and the claim should be supported by the verified affidavit of the person destroying the same and the matter then properly certified to you by the supervisors of the town.

Official Opinions—Miscellaneous.

Miscellaneous—Tax Sale Notices—Taxation—Methods of bidding and printing tax sale notices; taxation.

MR. EMERY W. CROSBY,
District Attorney,
 Neillsville, Wis.

January 4, 1911.

You inquire whether a county board could by resolution provide that the printing of county clerk's tax deed notices and county clerk's delinquent tax sale notices be let to the lowest bidder.

In reply to this I think that the county board can do so, and does do so in the majority of the counties in this state. Section 1133 as amended by ch. 502, laws of 1907, provides a maximum charge that may be made for publishing these notices. At the same time it makes an exception in favor of counties in which the printer receives a different salary as provided by section 1131.

You next inquire if some printer should bid lower than the amount allowed by statute, and a contract was made with such printer would such contract be legal?

I do not observe that there is any minimum bid below which bidders cannot go. I think a bid within the meaning of the statute would certainly be legal. See *Town of Newbold vs. Douglas, County Treasurer*, 123 W.Wis. 28.

Miscellaneous—Forfeitures—State Reformatory—No forfeiture of money belonging to prisoners in state reformatory can be declared without clear authority of law.

THE STATE BOARD OF CONTROL,

February 9, 1911.

I am in receipt of your letter of the 6th inst. in which you state:

“Frequently boys escape, who are on parole, or in some other way violate the conditions of their parole. This Board is considering the advisability of compelling all

Official Opinions—Miscellaneous.

boys who violate their parole to forfeit to the state the moneys which they have earned at the time of such violation. The question has been raised as to whether we have a legal right to compel such forfeiture and we desire your opinion as to whether we have such right.”

No forfeiture of money belonging to prisoners in the State Reformatory can be declared by you except under clear authority of law. It is true that the state owns the services of all persons convicted of crime and duly sentenced therefor, but in the management of the State Reformatory you have deemed it proper to allow prisoners a stated sum over and above the cost of maintenance, when regularly employed, and for work performed beyond allotted tasks, to be given to them on the expiration of their term of imprisonment. This allowance as an incentive to good conduct and industry, has also its value in preserving the discipline which should mark the management of such an institution and instilling into the minds of prisoners the thought that the state is more anxious to reform and help than it is to punish those who are confined for a time for some infraction of the law.

You can make a rule for the future that sums of money due to prisoners who have been paroled shall only be paid to such prisoners in person and in this way accomplish the end sought.

Miscellaneous—Marriage License—Facts stated do not show nearer relationship than first cousins.

JAMES KIRWIN,

District Attorney,

Chilton, Wisconsin.

March 25, 1911.

Yours of the 23d inst. received. You inquire whether the county clerk should grant or refuse a marriage license to two young people of your county under these facts: The father and mother of the groom are first cousins and the mother of the bride and the mother of the groom are first cousins and

Official Opinions—Miscellaneous.

the father of the groom and mother of the bride are brother and sister.

The statute provides that no persons nearer than first cousins can legally marry in Wisconsin. You inquire whether these parties are more nearly related than first cousins.

In answer I will say that it is my opinion, under the statement of facts submitted by you, that the parties are not more nearly related than first cousins. The fact that their parents are also related as first cousins would not, in my opinion, make the relationship of these parties nearer than that of first cousins.

Miscellaneous—Pardons—The governor may change or modify rules concerning pardons as may from time to time seem to him best.

HON. DUNCAN MCGREGOR,

April 20, 1911.

Governor's Private Secretary.

I am in receipt of your letter of the 18th inst. in which you say:

“I am directed by Governor McGovern to call your attention to Section 4861 of the Statutes which provides that “the governor may in his discretion make such additional rules and regulations governing applications for pardons as may from time to time seem to him best,” etc., and to the fact that in accordance with the provisions of that statute, the following rule has been promulgated: “Pardons to restore to rights of citizenship will not be granted until one year after the expiration of the term of sentence” etc. I am directed to ask first for an opinion from your department as to whether the promulgation of this rule gives it the effect of a statute and second whether the governor may in cases where he deems it best suspend this rule and grant restoration to citizenship before the expiration of one year from the termination of the sentence.”

Official Opinions—Miscellaneous.

It is my opinion that the promulgation of the rule above quoted did not give it the effect of a statute, and this rule may be abrogated, modified or suspended by the governor whenever he deems it proper to do so. Section 4861 authorizes the governor, in his discretion, to "make such additional rules and regulations governing applications for pardons as may from time to time seem to him best." Under this power the governor is given the widest latitude in making or changing executive rules concerning pardons.

Miscellaneous—License—Warehouses—All public warehouses in Superior coming within the provisions of Section 1747—6 of the Wisconsin Statutes must be licensed.

HON. A. H. DAHL,

State Treasurer.

May 9, 1911.

I am in receipt of your letter of the 6th inst. in which you ask for an opinion as to whether or not the American Society of Equity would have to take out a license if it merely wished to handle grain at Superior the same as commission houses are doing at the present time. This question is answered by section 1747—6 of the Wisconsin statutes which provides that "All elevators and warehouses located in the city of Superior doing business for a compensation and all elevators and warehouses located in said city in which the grain of different owners is stored in bulk or mixed together, or stored in such manner that the identity of different lots and parcels cannot be accurately preserved, and all elevators and warehouses located in said city which issue warehouse receipts for grain received or stored are hereby declared to be public warehouses."

If the American Society of Equity comes under the provisions of this statute it will be necessary to take out a license, otherwise not.

Official Opinions—Miscellaneous.

Miscellaneous—Forfeiture—A lumber company obstructing a navigable stream by storing its logs therein are liable to a forfeiture under ch. 413 of laws of 1901, sec. 1596.

W. K. PARKINSON,

June 6, 1911.

District Attorney,

Phillips, Wisconsin.

You ask if a lumber company may lawfully obstruct a navigable stream by using the same as a place for the storage of its logs. You state that in a particular case under consideration the company uses the river for several months during the spring and summer for the storage of its logs, blocking the entire channel for a distance of over a mile; that this situation exists until such time as the company sees fit to sort and manufacture the logs, when they are gradually allowed to escape from the lower booms, from which point they are gradually freed and conducted a short distance down the river to the mill.

You call my attention to section 1598 of the Wisconsin statutes as amended by chapter 413 of the laws of 1901, which imposes a forfeiture for the obstruction of a navigable stream in any manner so as to impair the free navigation of said stream. Said section contains the following exception:

“but the navigation of said streams or tributaries with floating logs or timber or the use of temporary booms necessarily used in navigating said streams or tributaries with floating logs or timber shall not be deemed an obstruction for which said forfeiture can be enforced.”

I do not think that this exception in the statute is broad enough to include cases where the stream is obstructed by the storing of logs therein, but that the statute applies only in cases where the stream is used for the purpose of transporting logs on the stream. It is my opinion that the facts submitted by you show a clear violation of this statute.

Official Opinions—Miscellaneous.

Miscellaneous—State Veterinarian may not call to his assistance, under Sec. 1492e of the Statutes, a person not duly licensed as a veterinarian.

MR. A. H. HARTWIG,

July 13, 1911.

State Veterinarian.

In your letter of the 12th you ask whether or not an assistant state veterinarian who may be called in by the state veterinarian in case of emergency must have a license as an active practitioner.

Section 1492e of the statutes, subdivision 2, provides among other things that the state veterinarian may call to his assistance as may be necessary in the performance of his work duly qualified veterinary surgeons, etc. Section 1492e—14 provides a penalty for practicing veterinary medicine or surgery without a license. Section 1492e—17 provides for an examination in order to procure such license and for registration. Section 1492e—16 provides in what cases students are exempt from such registration but does not include such a case as you refer to.

In our opinion the term “duly qualified veterinary surgeon” as used in section 1492e refers to those duly qualified to practice veterinary medicine and surgery under the other sections quoted and that it would not be legal for you to call in your assistance any person who is not registered and licensed as provided in these statutes.

Miscellaneous—Board of Forestry—Power to employ attorney to examine abstracts of title.

HON. E. M. GRIFFITH,

July 24, 1911.

State Forester.

Your communication of the 24th inst., requesting an opinion as to whether the State Board of Forestry is given power by chapter 638 of the laws of 1911 to employ counsel to examine

Official Opinions—Miscellaneous.

the abstracts and deeds of such lands as the Board may purchase, has been duly received.

In reply I will say that said chapter provides in part that the forest reserve fund "shall be disbursed only for the purchase of lands to be added to the state forest reserve, and for *defraying the necessary expenses incident to the examination of title to said lands.*"

It is my opinion that under this provision the Board has ample authority to employ an attorney to examine and pass upon abstracts of title to such lands as the Board may purchase, when necessary. The words "necessary expenses incident to the examination of title" can refer to no other expenses than attorney's fees for the examination of such titles. It follows that there is ample authority, by implication, for the employment of counsel to do such work when reasonably necessary.

I believe, however, that under other provisions of the statutes the approval of the Attorney General to the title of all lands purchased by the Board is still necessary.

Miscellaneous—Telephone Companies—Annual Reports—The State Treasurer can require duly verified reports only from such Telephone Companies as furnish telephone service for compensation.

HON. HENRY JOHNSON,

August 2, 1911.

Assistant State Treasurer.

Receipt of yours of July 26th, together with the unverified annual report of the Farmers' Mutual Telephone Company of Minong, Wisconsin, is hereby acknowledged. You state that it has been the custom of your department to ask every telephone company doing business in this state to fill out one of these blank forms, whether it does any business for hire or has any income, or not, and that you have required such companies to swear to said report before a notary and to file the same in your office; that, if a company has no gross receipts, no license fee is required of it; and you state that the officers

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of the company in question have refused to swear to their report. You desire to know whether, under the present law, you are right in your position.

Section 1222a of the statutes, as amended by chapter 651, laws of 1911, provides:

“Any person, co-partnership, association, company or corporation owning and operating or operating any telephone line in this state with appliances for the transmission of messages of speech or sound and engaged in the business of furnishing telephone service for compensation as owner, lessee or otherwise shall be deemed and held a telephone company and shall, on or before the first day of March in each year, execute and return to the state treasurer in such form and upon such blanks as he shall prescribe and furnish, a true statement of the gross receipts.” etc.

You will notice that only telephone companies that are engaged in the business of furnishing telephone service for compensation are required to make this report. The company in question, it seems, is not furnishing service for compensation, but is free to everyone that desires to use it, as the officers have reported to you, and consequently the provisions of law do not apply to it.

I am therefore of the opinion that you can require duly verified reports only from such telephone companies as are furnishing service for compensation.

Miscellaneous—Bond—A bill of \$385.00 for premium on Fidelity Bond of \$77,000 is in excess of that allowed by law and cannot be paid.

HON. J. A. FREAR,
Secretary of State.

August 10, 1911.

Yours of August 2nd, together with a bill of Tapping & Riedsburg for \$385.00, being the amount of premium on Fi-

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delity bond for \$77,000 for officers of the Wisconsin National Guard, has been received. You desire my official opinion regarding the legality of this claim.

In reply I will say, this bond is provided for by paragraph 3 of section 645, chapter 141, laws of 1909, which reads as follows:

“The adjutant general, with the approval of the governor, may obtain and pay for out of the annual military appropriation an adequate indemnity bond covering all of the officers of the Wisconsin National Guard responsible to the state for moneys and military property.”

Section 1966—38 of the statutes, as amended by chapter 329, laws of 1911, provides:

“The state . . . may pay the cost of any official bond furnished by an officer thereof pursuant to law or any rules or regulations requiring the same. If said officer shall furnish a bond with a surety company or companies authorized to do business in this state, said cost not to exceed one-fourth of one per cent. premium on the amount of said bond or obligation by said surety executed.”

I find no conflict between the two sections quoted: Chapter 329 certainly applies to the bill in question and limits the premium to one-fourth of one per cent. per annum on the amount of said bond. As the bill under consideration provides for a different rate, I think that you have no authority to allow it, as there is no authority in the law for said rate.

Miscellaneous—Public Property—Disposition of such has become useless.

HON. LOUIS F. MEYER,

August 21, 1911.

State Supervisor of Inspectors of illuminating Oils.

I have before me your letter of the 18th, in which you state:

“The oil inspection barrel tags used by this department up to the present time have become antiquated and value-

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less because of changes in the law governing the work of this office. This has necessitated the printing of new tags. However, several thousand of the old tags remain in our possession. Part of them are stored in this office, while the remainder are in the hands of the various deputies throughout the state. Is there any statutory provision that must be complied with in order to have these old tags destroyed?"

and you further ask whether you may instruct the deputies to destroy such tags as they have in their offices.

Section 1421g of the statutes, as amended by chapter 363 of the laws of 1909, provides in part:

"It shall be the duty of the superintendent of public property to provide said supervisor with all the necessary instruments and apparatus for examining the testing illuminating oils and gasoline, together with the necessary stamps, seals, marks and brands, blank reports and record books required by the provisions of this act and all necessary office equipment and supplies, which said apparatus, instruments, stamps, seals, marks, brands, blank reports, record books and office equipment and supplies shall, in case the special fund provided for in section 1421g be insufficient therefor, be paid out of the general fund, said general fund to be reimbursed from said special fund as soon as said special fund shall contain sufficient funds therefor."

Section 1421h of the statutes, as amended by chapter 363 of the laws of 1909, provides:

"All moneys remaining in the state treasury in the special fund provided for in section 1421d shall, at the end of each fiscal year, be covered into the general fund."

Section 294 of the statutes provides:

"The governor, secretary of state and treasurer are hereby constituted a board to examine, at the request of said superintendent or on order of the governor, any chat-

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tel property of the state in the hands of said superintendent which is not in use at any time and direct it to be sold or otherwise disposed of in such manner as said board may deem for the best interest of the state.”

In my opinion the old tags in the possession of the deputies should be returned to you and checked up with their reports and then all of such old tags as you have no use for should be turned over to the superintendent of public property, to be disposed of under the provisions of section 294.

Miscellaneous—No examination can be given to applicants by the Board of Dental Examiners unless such applicant shows the qualifications required by statute (ch. 253, laws of 1909).

DR. W. T. HARDY,

September 8, 1911.

Secy. and Treas. Wis. State Board of Dental Examiners,
Milwaukee, Wisconsin.

I am in receipt of yours of Sept. 5th in which you ask my opinion concerning the construction of section 1410h, chapter 258 of the laws of 1909. You state that you have several people who have taken the examination before the board and failed to pass and who desire to take the examination again at the meeting of the board of dental examiners in 1912. You inquire whether it is my opinion that the applicants who have taken the examination prior to 1912 are necessarily barred from the examination if they do not show the qualifications which are necessary under the chapter above mentioned.

In answer I will say that said section 1410h provides as follows:

“After the year 1911 no person shall be examined by the board for a license to practice dentistry in this state who shall not file with the secretary of the board credentials showing that he has a general education equivalent to that required for graduation from a high school or academy in the state of Wisconsin having a four year’s

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course beyond that of the elementary school and who is not the graduate of a reputable dental college or dental department of a university, provided however that the privileges of such examination are not denied an applicant therefor who holds a license to practice dentistry in some other state than Wisconsin prior to the passage of this act.”

There is nothing in said act which does not apply to every citizen in this state and no examination can be given by the board to any person unless he shows the qualifications provided for by this section. The fact that the parties in question have taken an examination previous to this time would not authorize the board to give them an examination in violation of this law.

Miscellaneous—State Parks—Hopkins' Property near Devil's Lake may be legally transferred to the state for park purposes.

HON. T. E. BRITTINGHAM,

September 27, 1911.

Chairman of the State Park Board.

I am in receipt of yours of Sept. 27th, in which you explain to me the purchase of the Hopkins property, located on the southeastern shore of Devil's Lake, for state park purposes, and in which you request my opinion as to how this property can be legally transferred to the state of Wisconsin for such purposes.

In view of the fact that you and Mr. Colman did not purchase said property for your own private use and purposes, but purchased it for the state, after it had been determined to make a public and state park of the land surrounding Devil's Lake, and in view of the further fact that Mr. Hopkins, in the deeds in question, to which you refer in your letter, included the clause that the land was to revert to him unless the state takes the same for park purposes within a definite period, upon the payment by him, the said Hopkins,

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of the purchase price, it seems to me that you hold this property in fact for the state of Wisconsin, and not for your use, and that, in order to transfer the legal title to the state, the said property may be transferred to a third, or disinterested, party, who will in turn transfer it to the State of Wisconsin for park purposes, all the conveyances being made subject to the terms of the mortgage held by the Central Wisconsin Trust Company for the purchase price. After the State has secured title, payments can then be made on the mortgage from the appropriation placed at your disposal by the legislature at the last session.

All the personal property that has not been sold may be transferred to the State in the same manner, as it appears by the statement made by the trust company and from your letter that all the proceeds or money received from the sale of personal property secured from Mr. Hopkins and all the rents and profits from the said land have been applied on the payment of interest on the purchase money, or, in other words, on the mortgage held by the Central Wisconsin Trust Company. As neither you nor Mr. Colman have had any pecuniary interest, either directly or indirectly, in the purchase of this land, I am of the opinion that you would not be violating section 4549 of the Wisconsin statutes by transferring the said property to the State of Wisconsin in the manner suggested by me.

Miscellaneous—State Militia—Cannot be required to execute search warrants.

MR. HARRY CURRAN WILBUR,

October 10, 1911.

Acting Private Secretary to the Governor.

I have the honor to acknowledge receipt of yours of this date, in which you state that you are directed by the Governor to request an answer to the following question:

“Are the troops now on duty at Black River Falls, sent there for the express purpose of guarding property and

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lives, empowered to execute search warrants and recover property saved from the ruins, but now alleged to be in the hands of others than its rightful owners? In the event the sheriff requests that the troops be assigned to this duty, has the Governor any authority under the law to authorize them to act in that capacity?"

The authority given for calling out the state militia is found in section 649 of the statutes and reads as follows:

"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 resulting from flood, conflagration or tornado, or upon application of any marshal 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 . . . Such order shall be delivered to the commanding officer, and by him immediately, communicated to each, and every subordinate officer, and every company commander receiving the same shall immediately communicate the substance thereof to each member of the company, or, if any such member cannot be found, a notice in writing containing the substance of such order shall be left at the last and usual place of residence of such member with some person of suitable age and discretion, to whom its contents shall be explained."

Section 649—1 provides a punishment for any officer or enlisted man failing to obey such order.

Section 649—26 provides that the rules and regulations of the U. S. army are to obtain in the Wisconsin National Guard.

Section 649—27 provides for the promulgation of rules and regulations by the governor for the government of the national guard.

Section 649—30 provides:

"If any member of the national guard shall be prosecuted by any civil or criminal action for any act performed by such member while in the performance of his

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military duty and in pursuance thereof, the action against such member may, in the discretion of the governor, be defended by counsel appointed therefor by the governor upon the recommendation of the attorney general. The costs and expenses of any such defence shall be audited by the secretary of state and paid out of the state treasury.”

From these several provisions it appears that the duties to be performed by the members of the state militia are military in their nature and I can find nothing in the law to indicate that they are to perform any of the duties of civil officers. In the event of such disasters as the one that has occurred at Black River Falls, the militia when called out are to perform police duty. The execution of search warrants, in my opinion does not come within such duty.

In the short time at my disposal I have not been able to find any cases ruling directly upon this question, but all the authorities I have found seem to hold that the militia in such cases are simply to aid the civil officers and in no case to take the place of such civil officers. In the case of *Chapin v. Ferry*, 3 Wash. 386, the court uses the following language:

“The military, under our governmental system, in all ordinary cases, is kept in strict subordination to the civil power, a condition which is never removed except in case of invasion by a foreign power, or insurrection of some serious proportions that all civil law is for the time suspended. Hence, the highest executive of the civil power is vested with supreme command of the army of the state to be held by him as a reserve for use only when the civil power shall be about to fail without its assistance; then it is put forth . . . cautiously and prudently to support the local civil officers until excitement subsides and men in their cooler feelings resume allegiance to the laws.”

In the case of *Ela v. Smith*, 5 Gray (Mass.) 121. 66 Am. Dec. 356, the court said:

“They are to act as an armed police only, subject to the absolute and exclusive control and direction of the

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magistrates and other civil officers designated in the statute, as to the specific duty or service which they are to perform. The statute does not even enlarge the powers of the civil officers, by giving them any military authority; but only places at their disposal, in the exercise of their powers and legal functions, an organized, disciplined and equipped body of men, capable of more efficient action in an emergency and among a multitude than an ordinary police force. Nor can the magistrate delegate his authority to the military force which he summons to his aid, or vest in the military authorities any discretionary power to take any steps or do any act to prevent or suppress a mob or riot. They must perform only such service and render such aid as is required by the civil officers.”

It is my opinion that the troops cannot be required or authorized to execute search warrants. It is their duty to render to the civil authorities such assistance as may be necessary to preserve the peace. Further than this I do not think they can be authorized to go.

Miscellaneous—Printing—Notices of sale of timber, wood, etc., by State Forester, are “legal notices,” and the fee for printing same is that prescribed by Sec. 4275 of the Statutes.

HON. E. M. GRIFFITH,
State Forester.

November 11, 1911.

In your letter of the 8th inst. you state:

“In section 1494—43 it is provided that the State Forester may upon the state forest reserves ‘remove or cause to be removed and sell, when in such manner as he may deem advisable, wood, timber or other products from said reserve.’ In selling such wood or timber it is of course in most cases advisable to advertise such sales in the local papers.”

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and you ask whether or not such notices are legal notices for which the fee for publication is fixed by law.

Under the terms of section 1494—43 the products thus sold must be sold to the highest bidder under contracts executed and signed by the state forester on behalf of the state subject to the approval of the state board of forestry. It seems to me that this implies the publication of the notice asking for bids. In my opinion it would be your duty in each case to publish such a notice.

Section 4275 of the statutes provides that the fees for publishing a legal notice when not otherwise specially prescribed by law shall be not to exceed 60c per folio for the first insertion and 35c per folio for each subsequent insertion. Section 4276 provides: "The six preceding sections and the term 'legal notice' as used therein embrace every summons, order, citation, notice of sale or other notice and every other advertisement of any description required to be published by law or in pursuance of any law or of any order of any court."

In my opinion this definition includes the notices for the sale of such forest products and the fees for publication cannot exceed those prescribed in section 4275.

Miscellaneous—Statutes—Constitutionality of—This department will not declare any law unconstitutional unless the defect is so glaring as to be beyond question.

HON. H. L. RUSSELL,

December 1st, 1911.

Dean College of Agriculture, University of Wisconsin.

Professor Sanders was in this office on November 29th and left with me your letter dated July 12th, 1911, as to the new nursery and orchard inspection law, being chapter 434 of the laws of 1911.

It appears from your letter that the Committee on Legislation of the American Association of Nurserymen believe this law to be unconstitutional and desire that a test case be

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brought, that an opinion may be obtained from the court upon the question. You ask for an opinion as to the constitutionality of the act and as to what is the best manner in which to settle the question.

In reply I would state that I have found it necessary to adopt the rule of holding all laws passed by the Legislature constitutional unless the unconstitutionality of the provision is so glaring that there is no possible question regarding it. I believe this to be the only safe rule for this department and that it is also the only safe rule for those having the administration of the several laws entrusted to them. In my opinion, you should treat this law as constitutional and enforce it until the matter has been passed upon by the court.

Miscellaneous—Commissioners of Fisheries—State Buildings
—The Commissioners of Fisheries may erect a Fish Hatchery upon land owned by the state under a deed conditioned upon such land being used for the propagation of fish.

HON. JABE ALFORD,

December 15th, 1911.

President, Commissioners of Fisheries.

In your letter of the 11th you ask whether it is advisable and legal, and whether your commission has the right, to build a fish hatchery on land that has been deeded to the State with the restriction that the land belongs to the State so long as it is used by the State for the propagation of fish.

In reply I would state that I know of no legal objection to the Commission's building a fish hatchery on land so deeded. As to the advisability of building on such land, that is a matter for the Commission to decide.

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Miscellaneous—Warehouse Receipts—Form and contents of.

HON. J. E. KERNAN, Chairman, December 21, 1911.
Wisconsin Grain and Warehouse Commission,
Superior, Wis.

In your letter of the 19th you state that the State Grain and Warehouse Commission has been asked for a form to be used by the elevator companies in Superior for warehouse receipts; that this is the first request of this kind upon the commission, and as the banks using these receipts are very particular that they comply strictly with the law covering such documents, you ask me to draft you a form for this purpose. You enclose a warehouse receipt such as is used in Milwaukee, and also one such as is used in Duluth.

In reply, I would say that section 1684m—2 of the statutes, as amended by chapter 291, laws of 1909, expressly provides that warehouse receipts need not be in any particular form. It further provides that every such receipt must embody within its written or printed terms:

- (1) The location of the warehouse where the goods are stored;
- (2) The date of issue of receipt;
- (3) The consecutive number of receipt;
- (4) A statement whether the goods received will be delivered to the bearer, to a specified person, or to a specified person or his order.
- (5) The rate of storage charges;
- (6) A description of the goods or of the packages containing them;
- (7) The signature of the warehouseman which may be made by his authorized agent;
- (8) If the receipt is issued for goods of which the warehouseman is owner, either solely or jointly or in common with others, the fact of such ownership; and
- (9) A statement of the amount of advances made and of liabilities incurred for which the warehouse-

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man claims a lien. If the precise amount of such advances made or such liabilities incurred is, at the time of issue of receipt, unknown to the warehouseman or to his agent, who issues it, a statement of the fact that advances have been made or liabilities incurred, and the purpose thereof is sufficient.

I do not deem it advisable to prepare a form of receipt under this law, for the reason that if such a form were prepared in this office it might be claimed to be the only legal form and lead to trouble because of the fact that the statute expressly provides that no particular form need be used. Any form that contains the necessary statements as herein referred to, is all right.

The warehouse receipt issued in Milwaukee, and sent to us, apparently complies with the provisions of this statute. The form of receipt used in Duluth does not contain the statement required by No. 4 in the law, nor that required by No. 5, nor those required by No. 9. Otherwise it appears to be in compliance with the law.

Miscellaneous—The Wisconsin Live Stock Sanitary Board has no right to open mail received at the office and addressed to Dr. A. H. Hartwig, State Veterinarian, after he is no longer in office without authority from him.

HON. R. E. KATZ,

January 9th, 1912.

Secretary Live Stock Sanitary Board.

You say that you have been instructed by the Wisconsin Live Stock Sanitary Board to submit to this department the following question:

“Has this board or some one authorized by it a right to open mail received at this office and addressed as follows, or similarly: ‘Dr. A. H. Hartwig, State Veterinarian, Madison, Wisconsin,?’”

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In answer to your inquiry I will say that a letter so addressed is addressed to Dr. Hartwig and can only be opened by him or someone duly authorized by him to open it. The fact that "State Veterinarian" is a part of the address would not, in my opinion, authorize anyone in your department to open the letter, as the words may be considered as only descriptive of the person to whom the letter is addressed.

Miscellaneous—Telephone Companies—License Fees. That part of Sec. 1222a of the Statutes as amended by Chapter 651 of the Laws of 1911, relating to the payment of a fee of 5c for each instrument owned and operated, does not apply where the total gross license fee paid, including that paid the state and that paid the local municipality, equals or exceeds 5c for each instrument owned or operated. The total amount paid under the clause goes to the state. The clause has no application to mutual telephone companies, not furnishing telephone service for compensation.

HON. A. H. DAHL,
State Treasurer.

January 12, 1912.

In your letter of January 11th, you ask for an opinion regarding the telephone license fee law as amended by the laws of 1911. You enclose a report from the Burnett and Washburn County Telephone Company, and also one from the Calumet Telephone Company, and ask how much is due the state, and how much is due the town, city and village in which each have an exchange, under the present law.

Chapter 651 of the Laws of 1911, amends Section 1222a of the statutes, relating to the annual statements of telephone companies and the license fees. That part of it relating to the fees reads as follows:

"Every person, co-partnership, association, company or corporation operating a telephone exchange or toll line or both, shall pay an annual license fee to be computed upon

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the total gross receipts as herein required to be shown in said statement as follows:”

Then follows the percentage to be paid by such companies, which, in the case of each of the companies, reports of which you have handed to me, would be two and one-half per cent of the total gross receipts. Then the following provision:

“The amount arising from such license fees based upon gross receipts shall be paid by the company as follows, viz.:

“The license fee upon 85% of the gross receipts from the exchange service or business shall, on or before the first day of March, in each year, be paid to the treasurer of the town, city or village in which the exchange is located, for the use and benefit of said town, city or village; the balance of the license fee upon 15% of such gross receipts from exchange service shall be paid to the state treasurer and become a part of the general fund for the use of the state. The license fees on all of the gross receipts from the toll line service shall be paid to the state treasurer and become a part of the general fund for the use of the state. * * *

“Any person, co-partnership, association, company or corporation owning and operating, or operating any telephone line in this state, with appliances for the transmission of messages of speech or sound, and engaged in the business of furnishing telephone service for compensation as owner, lessee, or otherwise, shall, on or before the first day of March, in each year, pay to the state, when the annual license fee upon the total gross receipts is less than five cents for each telephone instrument owned and operated, or operated within this state by any such person, co-partnership, association, company or corporation, a sum equal to five cents for each telephone instrument owned and operated, or operated within this state by any such person, co-partnership, association, company or corporation, as an annual license fee.”

Your first question is, does the five cents per instrument clause apply when the amount due the state from the exchange service

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is less than five cents per instrument, or when the amount due the state from exchange service and from toll line service combined is less than five cents per instrument, or when the amount due the state from exchange service and toll line service and the amount due the town, city and village in which the exchange is located all combined is less than five cents per instrument.

You will note that the language of the statute is that this five cents per instrument shall be paid "when the annual license fee upon the total gross receipts is less than five cents, etc." From this it follows that this five cents per instrument clause applies in the case where the total amount of the license fee to be paid by the telephone company, including that to be paid to the state and that to be paid to the town, city or village in which the exchange is located, is less than five cents per instrument.

Your next question is, does the total amount paid under the five cent per instrument clause go to the state, or should it be divided between the state and the town, city or village in which the exchange is located. The language of the statute is that such person, co-partnership, association, company or corporation shall "pay to the state", so that this five cents per instrument, when applicable, is payable to the state and no part of it to the town, city or village in which the exchange is located.

Your next question is, does the five cents per instrument clause apply to those telephone companies commonly called "mutual companies," or those that do not claim to have any gross receipts or any income whatever. The language of the statute is that it is those "engaged in the business of furnishing telephone service for compensation" who are liable to this provision. A telephone line where no charges are made, so that there is no compensation for the service, is not within the provisions of the statute.

Taking now the report sent—that the Calumet Telephone Company shows a total revenue from exchange service of \$1,460.61, and from toll line service \$15.54, making in all \$1476.15. It appears that they have 131 instruments. 85% of the income from exchange service would be \$1241.52; 21½% upon this would amount to \$31.04, to which amount the town, city or vil-

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lage in which the company is located is entitled. 15% of the revenue from exchange service would be \$219.09; and 2½% upon that amount would be \$5.45, and with 2½% upon \$15.54, the receipts from toll line service, or \$.39, would make a total of \$5.87 due the state. The amount due the state and the town, city or village in which the exchange is located is \$36.90. Five cents per instrument upon the number of instruments would amount to \$6.55, so that the total license fee to be paid by the company amounts to more than the five cents per instrument, and therefore the five cents clause does not apply.

The report of the Burnett and Washburn County Telephone Company shows a total revenue from exchanging service of \$158.78, and from toll service \$30.10, and it appears that they have 32 instruments. Figuring this in the same manner as was used for the other company, it shows \$3.37 due the town, city or village in which the exchange is located, and \$1.35 due the state, making a total of 4.72, which is more than five cents per instrument and therefore the five cents clause does not apply with this company either.

Miscellaneous—Free Employment Agency—The secretary of state has the right to issue Free employment licenses and so has the Wisconsin Industrial Commission under our law.

Such agencies in certain cases cannot be opened without a license from the secretary of state.

MR. C. H. CROWNHART,

January 13, 1912.

Chairman Wisconsin Industrial Commission.

You have called my attention to Chapter 485 of the Laws of 1911, which repeals the sections of the law applying to free employment offices, to-wit: 926—161, 926—162, 926—163, 926—164, 926—165, 926—166, 926—168, 926—170, 926—171, but does not repeal 926—169.

You submit the following:

“The Commission desires your opinion as to what extent our authority exists ‘to license and supervise the

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word of private employment offices.' In other words, may private employment agencies be operated in cities that do not have state free employment offices without the license of this Commission? May private agencies exist in cities having state free employment offices without the license of this Commission? May the secretary of state require a license of private agencies in cities having state employment offices and this Commission also require license from the same agencies? What may this Commission do with reference to supervision of private employment agencies.'

Subdivision 9 of Section 1021b—12, of Chapter 485 of the Laws of 1911, contains the following provision, as one of the powers given to your commission: "To establish and conduct free employment agencies, to license and supervise the work of private employment offices, etc."

Section 926—169, to which you refer as a section which was not repealed by the legislature and which is still in force, provides:

"No person, firm or corporation where a free employment office is located shall open, operate or maintain a private employment agency for hire, or where a fee is charged to either applicants for employment or for help, without first having obtained a license from the secretary of state, for which license he shall pay one hundred dollars per annum; and no such private agent shall print, publish or cause to be printed or published, or paint on any sign, window, or newspaper publication, a name similar to that of the Wisconsin Free Employment Offices."

Nowhere in the law is there a provision prohibiting anyone from operating or maintaining a private employment agency for hire, without first having obtained a license from your Commission, but you will notice that said section 926—169 contains a prohibition against conducting such private employment agency where a free employment office is located without a license from the secretary of state.

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In view of these provisions in our statute, it would seem to me that the provision which empowers your Commission to license private employment agencies could not be construed as a prohibition against conducting such an agency without a license from your commission, so long as your commission has not made any rule or regulation that no private employment agency shall be established or conducted in a certain locality without a license from your commission. You will notice that Subdivision 7 of said Section 1021b—12 provides, as one of the powers given to your commission, as follows: "To adopt reasonable and proper rules and regulations relative to the exercise of its powers and authorities, etc."

Such rules, ten days after their publication, will be binding and lawful. Under this provision, I believe that the Industrial Commission has the power to make a rule that no private employment agency shall be established and operated in this state without a license from your commission, and in cities having free employment offices it would then be necessary for a person who desires to operate a private employment office to receive a license from your commission in addition to the one from the secretary of state. In view of the fact that section 926—169 has not been repealed, and still remains in force, I believe the secretary of state has the right to license private employment agencies in places where a free employment office is located, and charge the fee provided in said section.

In answer to the question as to what your commission may do with reference to supervision of private employment agencies I will say that Webster defines the word "supervision" to mean: "to oversee," "to direct," "to superintend," "to inspect." I think all of these powers are given to your commission under this section.

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Miscellaneous—Fines—County Treasurer—State Treasurer—

It is the duty of the County Treasurer to remit to the State Treasurer the clear proceeds of all fines collected for breach of penal laws. Statutes giving a percentage of the fines to the informer are valid. Statutes providing that the percentage of fines shall remain in the County Treasury, except the two per cent. allowed for collection, are invalid.

MR. E. P. GORMAN,
District Attorney,
 Wausau, Wisconsin.

January 18, 1912.

In your letter of January 15th, you ask for an opinion on the remittance for the county treasurer to the state of the fines collected. You enclose a copy of a letter from the state treasurer, to the county treasurer, and ask if the same is correct. You state that you are of the opinion that the county is entitled to a large percentage of the fines, especially the fines collected for the fish and game laws. The letter from the state treasurer instructs the county treasurer as to money received from fines and that the county is entitled to two per cent on all the fines collected, including those for violation of the fish and game laws.

Section 4567m of the statutes, as amended by Chapter 525 of the Laws of 1909, provides:

“One-third of the fines imposed and collected under the laws regulating the taking, killing, having in possession, or transportation of fish and game, including violations of the acts relative to the granting and holding of licenses to hunt certain game, shall be paid by the magistrate to the person informing of the offense and prosecuting the offender to conviction, one-third shall be paid by the magistrate before whom the matter shall have been tried and the fines imposed to the county treasurer, and shall be by him designated and set apart as a fund for the protection of fish and game to reimburse the county for the moneys which it shall expend for the enforcement of fish and game laws, and the remainder shall go to the school fund as required by law.”

Official Opinions—Miscellaneous.

In the Biennial Report and Opinions of the Attorney General for 1910, on page 369, appears an opinion by Ex-Attorney General Gilbert, in which he holds that the provision giving one-third of the fine imposed and collected to the informer is valid, but that the provision giving one-third to the county is not valid. He cites authorities which I have again examined, and I agree with him in the conclusion to which he comes: The Constitution, Article X, Section 2, provides that the clear proceeds of all fines for breach of penal laws goes to the school fund. In the case of *State v. Delano*, 80 Wis. 259, it is held that the word "clear" implies that something is to be or may be deducted from the fine paid, and that it is for the legislature to determine what deductions shall be made. Under these authorities I believe that the instructions of the state treasurer, given to the county treasurer, are correct and that the treasurer is entitled to retain only two per cent of the fines collected. I have not examined the laws relating to fines other than those for violations of the fish and game laws, but the opinion of ex-Attorney General Gilbert herein referred to would be applicable to any fines for breach of the penal laws of the state.

Miscellaneous—Fire Escapes—Industrial Commission—Under the provisions of Sec. 2394—52 of the statutes, authorizing the Industrial Commission to administer and enforce the laws relating to fire escapes, and the other provisions of Chap. 485, Laws 1911, authorizing such commission to adopt and enforce rules and regulations relating to the safety of places of employment, it is not authorized to adopt rules and regulations relating to fire escapes in conflict with the provisions of Chap. 441, Laws 1911.

HON. C. H. CROWNHART,

February 5, 1912.

Chairman, Industrial Commission.

In your letter of December 18, 1911, you submit the following: Chapter 441 of the laws of 1911 was published June 26, 1911.

Official Opinions—Miscellaneous.

This chapter deals especially with fire escapes. Chapter 485 of the laws of 1911 was published June 30, 1911. This is the Industrial Commission law, and deals with the general subject to safety as to all places of employment. This law authorized the commission to make investigations, fix standards, and issue orders to secure such safety. You state that, in this way, you take it, the commission is authorized to deal specifically and in detail with fire escapes and make orders with reference thereto; that the fire escape law is insufficient in many of its details and in some regards, inconsistent and difficult of enforcement. You enclose a copy of the industrial commission law with sections and parts of sections underlined, indicating the principal features of the law as related to this subject. You then ask the following question: "Is the Industrial Commission authorized to make investigations and fix standards and issue orders for fire escapes, which orders and standards are inconsistent with the provisions of chapter 441 with reference to fire escapes?"

Chapter 441 of the laws of 1911 relates especially to fire escapes and provides for such escapes being placed upon all buildings now or hereafter used in whole or in part as public buildings, public or private institutions, public halls, places of assemblage, or places of public resort, or opera houses two stories in height, in which 150 people or more are permitted to assemble, and hotels, inns, school houses, churches, office buildings, flat buildings, apartment buildings, tenement houses, and lodging houses. The law makes specific provisions for each of these classes of buildings.

The parts of chapter 485 of the laws of 1911, which you have underlined, are as follows:

Paragraph 1 of section 2394—41. "The phrase '*place of employment*' shall mean and include every place, whether indoors, or out or underground and *the premises appurtenant* thereto where either temporary or permanently any industry, trade or business is carried on, or where any process or operation, directly or indirectly related to any industry, trade or business, is carried on, and where any *person is directly or indirectly, employed by another for direct or in-*

Official Opinions—Miscellaneous.

direct gain or profit, but shall not include any place where persons are employed in private domestic service or agricultural pursuits which do not involve the use of mechanical power.

Paragraph 5 of the same section. "*The term 'frequenter'* shall mean and include every person, other than an employe, who may go in or be in a place of employment under circumstances which render him other than a trespasser."

Paragraph 10 of the same section. "*The term 'welfare'* shall mean and include comfort, decency and moral well-being."

Paragraph 11 of the same section. "*The term 'safe' and 'safety'* as applied to an employment or a place of employment shall mean such freedom from danger to the life, health or safety of employes or frequenters as the nature of the employment will reasonably permit."

Section 2394—48. "*Every employer shall furnish employment which shall be safe for the employes therein and shall furnish a place of employment which shall be safe for employes therein and for frequenters thereof and shall furnish and use safety devices and safeguards, and shall adopt and use methods and processes reasonably adequate to render such employment and place of employment safe, and shall do every other thing reasonably necessary to protect the life, health, safety and welfare of such employes and frequenters.*"

Section 2394—49. 1. "No employer shall require, permit or suffer any employe to go or be in any employment or place of employment which is not safe, and no such employers shall fail to furnish, provide and use safety devices and safeguards, or fail to adopt and use methods and processes reasonably adequate to render such employment and place of employment safe, and no such employer shall fail or neglect to do every other thing reasonably necessary to protect the life, health, safety or welfare of such employes and frequenters; and no such employer or other person shall hereafter construct or occupy or maintain any place of employment that is not safe."

Official Opinions—Miscellaneous.

Section 2394—51. "The industrial commission is vested with the power and jurisdiction to have such supervision of every employment and place of employment in this state as may be necessary adequately to enforce and administer all laws and all lawful orders requiring such employment and place of employment to be safe, and requiring the protection of the life, health, safety and welfare of every employe in such employment or place of employment and every frequenter of such place of employment."

Section 2394—52 provides as to the power, jurisdiction and authority of the industrial commission, in part as follows:

(2). "*To administer and enforce the laws relating to child labor, laundries, stores, employment of females, licensed occupations, school attendance, bakeries, employment offices, intelligence offices and bureaus, manufacture of cigars, sweat-shops, corn shredders, wood-sawing machines, fire-escapes and means of egress from buildings, scaffolds, hoists, ladders and other matters relating to the erection, repair, alteration or painting of buildings and structures, and all other laws protecting the life, health, safety and welfare of employes in employments and places of employment and frequenters of places of employment.*"

(3) "To investigate, ascertain, declare and prescribe what safety devices, safeguards or other means of methods of protection are best adapted to render the employes of every employment and place of employment and frequenters of every place of employment safe, and to protect their welfare as required by law or lawful orders, and to establish and maintain museums of safety and hygiene in which shall be exhibited safety devices, safeguards and other means and methods for the protection of life, health, safety and welfare of employes."

(4) "To ascertain and fix such reasonable standards and to prescribe, modify and enforce such reasonable orders for the adoption of safety devices, safeguards and other means or methods of protection to be as nearly uniform as possible,

Official Opinions—Miscellaneous.

as may be necessary to carry out all the laws and lawful orders relative to the protection of the life, health, safety, and welfare of employes in employment and places of employment or frequenters of places of employment.”

(5) “To ascertain, fix and order and such reasonable standards for the construction, repair and maintenance of places of employment as shall render them safe.”

(6) “To investigate, ascertain and determine such reasonable classifications of persons, employments and places of employment as shall be necessary to carry out the purposes of sections 2394—41 to 2394—71, inclusive.”

It will be noted that chapter 441 relates specifically to fire escapes. The provisions therein are specific, relating to the one subject. Chapter 485 is a general law, relating to safety in all places of employment. The latter chapter relates more especially to providing proper safeguards in factories and other places of employment, and the only place in the law in which fire escapes are mentioned, so far as I have found from those parts underlined by you, is in paragraph 2 of section 2394—52, in which the commission is given power and authority to administer and enforce the laws relating to fire escapes and means of egress from buildings.

Where the provisions of an act which relate to a particular class of cases are repugnant to those of a general statute, the act relating to the particular class governs as to such class. See *Mean v. Bagnell*, 15 Wis. 156.

Special provisions control general ones relating to the same subject when in conflict with each other. *Ibid.*

To my mind, the two chapters are not in conflict and if it is possible to so construe them as to leave both in force, it would be the duty of the court to so construe them. This being true, I believe that so far as fire escapes are concerned, chapter 441 governs; and that the commission is not authorized to make any other or different regulations relating to fire escapes than those provided by the law itself.

Official Opinions—Miscellaneous.

Miscellaneous—Appropriations—Forestry—State Board of Forestry—The State Board of Forestry may borrow from the forest reserve fund money for use as a part of the forestry investment fund, to be repaid from the latter fund, out of appropriations that have been made but are not yet available.

HON. JAMES A. FREAR,

February 8, 1912.

Secretary of State.

In your letter of February 7th you request my opinion upon the matters set forth in a letter from Hon. E. M. Griffith, State Forester, which you enclose with your letter. The letter of Mr. Griffith sets forth that the State Board of Forestry is purchasing some large tracts of land on land contracts, making payments as funds are available and paying interest at the rate of 6% on all deferred payments; that under the provisions of chapter 639 of the laws of 1911, the legislature appropriated \$50,000 a year for five years, which amount shall constitute the Forestry Investment Fund, and the law provides that "all moneys in such fund are appropriated and shall only be used to purchase forest reserve lands and for the traveling expenses of the legislative forest reserve committee hereinafter provided for; but any part of the appropriation not used in any year shall be available and may be used for such purpose in any subsequent year." That section 21, chapter 264 of the laws of 1905, provides for the creation of a forestry reserve fund, which may also be used for the purchase of forest reserve lands and for the improvement and protection of the forest reserve. That the state board of forestry has made large payments for land from the forestry reserve fund, but that it is necessary to keep a considerable amount in this fund especially during the summer months, as this is the only emergency fund which they have and upon which they can draw to pay the costs of fighting fires in order to protect the forest reserve. That at the present time they have some \$40,000 in the forest reserve fund, and only a little over \$2000 in the forestry investment fund; and he asks whether or not the board of for-

Official Opinions—Miscellaneous.

estry may make a payment at this time upon a land contract of \$25,000 from the forest reserve fund, and on July 1st, when another \$50,000 becomes available in the forestry investment fund, reimburse the forest reserve fund with the \$25,000 paid now on account of land purchases. That the reason for asking authority to pay \$25,000. now out of the forest reserve fund is to save the 6% interest on the deferred payment, and also to make certain the securing of desirable tracts of land upon which the owners demand at least a partial payment when the land contract is executed.

Section 21, Chapter 264 of the laws of 1905 appears in the Supplement for 1906 as section 1494—61. This makes the funds therein provided for a trust fund for the purposes therein stated. Such funds are to be paid out for such purposes "by, or upon the order of the state forester, with the approval of the state board of forestry." The funds provided by chapter 639 of the laws of 1911 are authorized to be paid out by the state forester under the supervision of the state board of forestry for lands as additions to the forest reserve.

In an opinion by ex-Attorney General Gilbert, found in the Biennial Report and Opinions of the State Attorney General for 1910, upon page 811, he held that the state park board might borrow money and pledge the appropriation made by the legislature for park purposes before the same becomes available, and pay the debt thus created by the appropriation when the same becomes available; but that such board had no authority to create debts beyond that. I believe that, in accordance with the principles laid down in that opinion, the state board of forestry may loan from the forest reserve fund to the forestry investment fund sums not in excess of that already appropriated by the legislature but not yet available for payment. The funds so loaned, I believe, should be repaid from the forestry investment fund together with interest thereon. I do not believe that there is any authority to take the money from one fund and use it for another purpose, except in so far as the same may be loaned in the manner herein indicated.

Official Opinions—Miscellaneous.

Miscellaneous—State Tax—Certiorari—Costs and Fees—Upon the issuance of a writ of certiorari to review the decision of a justice of the peace in a civil action, the customary state tax and advance clerk's fees should be paid. A proceeding by writ of certiorari is an action and not a special proceeding.

MR. HALBERT B. COLE,
District Attorney,

February 16, 1912.

Black River Falls, Wis.

In your letter of February 14th you state that the clerk of the circuit court of your county has requested an opinion upon the question as to whether a party desiring to reverse a decision of a justice of the peace in a civil action by writ of certiorari is required to pay a state tax and clerks fees, and whether any state tax is to be paid in such proceedings. You refer to section 3773 of the statutes, which provides that at the time of serving the writ upon the justice no costs nor fees need be paid to him, and that such justice shall file such writ with his return thereon with the clerk or court issuing the same, and you ask my opinion upon the following questions:

First—Is any state tax due or payable on a writ of certiorari to a justice of the peace in a civil action, and if so, by whom is it to be paid? Section 2632 of the statutes provides for the payment of a state tax of one dollar at the time of filing the summons with the clerk of the court. Section 2939 provides: "In each action in a court of record having civil jurisdiction there shall be levied a tax of one dollar which shall be paid to the clerk at the time of the commencement thereof, which tax on suits in the circuit court shall be paid into the state treasury, etc."

In the case of *State, ex rel Milwaukee Medical College, v. Chittendon*, 127 Wis., 468, it is expressly held that a certiorari proceeding is an action. It follows from this that a state tax is due on a writ of certiorari to a justice of the peace in civil action, and in my opinion the same should be paid by the persons who commences the proceedings. This necessarily follows from provisions of section 2939, above quoted.

Official Opinions—Miscellaneous.

Your second question is: "Is it the duty of the clerk of the court to file the papers and return of the writ of certiorari without the payment of his fees in advance, or is such clerk entitled to demand two dollars advance clerk fees before filing the return of the justice?" Section 747 of the statutes provides in part, with relation to fees of the clerk of the circuit court: "There shall be paid to such clerks at the time of the commencement of every action or special proceeding, or upon the filing of the original papers therein upon appeal from inferior courts or officers, or upon a change of venue, except in criminal cases, the sum of two dollars in addition to the state tax, which sum shall apply on the fees which may become due the clerk." It follows from this that the clerk is entitled to demand the two dollars advance clerk fees at the time of the commencement of the action. The action is commenced when the writ is issued.

Miscellaneous—Pardons—Regulations of methods for applying for pardon, in chap. 199 of the statutes, do not apply to applications on behalf of persons sentenced to Milwaukee House of Correction for less than one year. Such regulations do not apply to applications for commutation of sentence. Governor may suspend operation of rules adopted by him under sec. 4861 of the statutes.

HON. HARRY CURRAN WILBUR,
Executive Clerk.

February 20th, 1912.

In your letter of the 19th inst. you state that you are directed by Governor McGovern to ask my opinion in answer to the following question:

"In the event an inmate of the Milwaukee House of Correction, serving a sentence of six months imposed upon conviction on information charging assault and battery, applies for pardon, must sections 4856 and 4857 Wisconsin statutes be complied with before the Governor can act in the matter?"

Official Opinions—Miscellaneous.

Chapter 199 of the statutes, regulating the manner of applying for pardons, applies to applications on behalf of persons convicted of crimes punishable by imprisonment in the state prison or the state reformatory. (See section 4855) By section 4864 the provisions of the chapter are to prevail in applications for pardon by persons sentenced to imprisonment for one year or more to the Milwaukee House of Correction.

Under the familiar rule of *expressio unius, exclusio alterius*, they would therefore not apply where the term of imprisonment is less than one year. Under article V, section 6 of the constitution the governor is expressly given power to grant reprieves, commutations and pardons after conviction, for all offences except treason and in 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. The Legislature not having made any regulations as to the manner of applying for pardons, in the case a person serving a sentence of less than one year in the Milwaukee House of Corrections, the Governor may grant a pardon in such a case under such regulations and with such restrictions and limitations as he may think proper.

Your second question is:

“Must application for commutation of sentence be made in accordance with the above sections, or do they apply to application for pardons exclusively?”

The Legislature has not attempted to pass upon the question of regulating applications for commutation of sentence. The sections referred to relate only to applications for pardons. Under the section of the constitution above referred to, there is some question as to whether or not the Legislature would have any authority to regulate the manner of applying for commutation of sentence.

Your next question, Does the rule marked on page 4 of the pamphlet inclosed by you have the force of a statute, or can it be suspended if the Governor so desires?

Official Opinions—Miscellaneous.

The rule referred to is one of the rules adopted by the governor under the provisions of section 4861 of the statutes, which reads:

“The governor may, in his discretion, make such additional rules and regulations governing application for pardons as may from time to time to him seem best, but the provisions of this chapter shall not apply to the applications for pardon to be granted within ten days before the time when the convict would otherwise be legally entitled to discharge.”

Under this section the Governor has the right to make these rules and regulations and to change them from time to time as to him may seem best. Under this authority I believe that he may suspend the rules that may have been adopted if, in his judgment, it is best to do so.

Miscellaneous—Street car or other transportation companies can furnish free transportation to special agent of Post Office Department of the U. S. under Rule of Department requiring mail contractors so to do.

MR. ARCHIBALD MCKAY,
District Attorney,

March 12, 1912.

Superior, Wisconsin.

Replying to your favor of the 8th inst. would say that I do not think the street railway company would be violating any law of the State of Wisconsin in furnishing free transportation to the inspectors or special agents of the postoffice department of the United States under the department rule requiring mail contractors to carry special agents of the postal department free of charge.

Official Opinions—Miscellaneous.

Miscellaneous—Agriculture—Corn intended for seed, and sold to a dealer, must be labelled in accordance with Sec. 1494x—1 of the Statutes.

MR. THORWALD P. ABEL,

March 13, 1912.

District Attorney,

Sparta, Wisconsin.

In your letter of March 8th you refer to section 1494x—8 subdivision 4, and ask whether a farmer raising corn and selling it to a seed merchant at Milwaukee is required to have a tag upon the seed so sold.

Section 1494x—8 is a part of chapter 173, laws of 1909. Section 1494x—1, being a part of said chapter, provides:

“No person, firm or corporation shall, by himself, his agent, or representative of any other person, firm or corporation, sell or offer for sale or distribution within the state for seeding purposes any lot or package of agricultural seeds exceeding one pound in weight unless the same, when put up in either open or closed packages, shall have attached thereto a label on which is plainly printed or written, in the English language, the following:”

Then follows the matter that is to appear upon such label. Section 1494x—8 provides in part:

“The provisions of this act shall not be construed as applying to: * * * (4) Cereals grown or sold and delivered from the farm by the owner thereof, buyer himself to use the seed for seeding purposes only, unless the purchaser obtain a certificate at the time of sale stating that the seed is sold subject to the provisions of this act.”

If I correctly understand your inquiry, the dealer to whom this seed corn is to be sold is not himself to use this corn for seeding purposes. He is to use it for the purpose of sale. In my opinion, this corn must be labeled in accordance with the provisions of section 1494x—1.

Official Opinions—Miscellaneous.

Miscellaneous—Statutes—Sections 35—1 to 35—13 (Chap. 670 L. 1907) not repealed by ch. 613, L. 1911, which repealed Sec. 35.

MR. E. P. GORMAN,

March 15, 1912.

District Attorney,

Wausau, Wisconsin.

In your favor of March 12th you request my opinion as to whether sections 35—1 to 35—13 of the statutes are repealed by section 2 of chapter 613 of the laws of 1911 which repeals section 35 of the statutes.

You will note that sections 35—1 to 35—13 were created by chapter 670, laws 1907. Section 1 of that chapter reads: "There are added to the statutes thirteen new sections to read" etc. It seems to me that the sections so created are just as independent of section 35 as though that number did not appear in the number that is given them by chapter 670. Consequently the legislature could not have intended to repeal sections 35—1 to 35—13 in repealing section 35.

Miscellaneous—Public Utilities—Free service to cities prohibited by sec. 1797m—91.

MR. W. K. PARKINSON,

March 16, 1912.

District Attorney,

Phillips, Wisconsin.

In your favor of March 7th you state that "In the year 1900 the city of Phillips granted a franchise to a certain telephone company to construct, maintain and operate within said city a telephone system. The franchise provides in part as follows that the company shall 'furnish free of charge to said city two telephones, one in the fire department and one in the office of the city clerk.' This question now arises, if the company installs in the city clerk's office a telephone free of charge will it be liable to prosecution under section 1797m—91 et seq of the public utilities act if it fails to charge said city for the service of said telephone?"

Official Opinions—Miscellaneous.

The franchise granted by the city of Phillips to the Telephone Company is void.

State v. Sheboygan, 111 Wis. 23.

Wisconsin Telephone Co. v. Milwaukee, 126 Wis. 1.

State v. Milwaukee Independent Tel. Co., 133 Wis. 588.

A contract outside the franchise and made prior to the enactment of the public utilities law may be enforced.

Superior v. Douglas Tel. Co., 141 Wis. 363.

You do not state any facts that would bring the situation in your city within the ruling of the Superior case, and it is therefore plain that the city cannot compel the company to furnish free service.

As to whether the company by voluntarily furnishing such free service would subject itself to the penalties of section 1797m—91 turns on the question whether such free services would be the making or giving of "any undue or unreasonable preference or advantage to any particular person, firm or corporation" etc. The railroad commission has held that the prohibition in similar terms in section 1797m—89 includes "all free and reduced rate service now given to public offices and officers in the various municipalities whether expressly provided for in the franchise or not."

In re. Free & Reduced Rate Tel. Service, 2 W. R. C. R. 521, 542.

The Supreme Court, in speaking of the contract in the Superior case, said in a recent case: "There the contract was of the same nature as an ordinary agreement *inter partes*. It did not inhere in a franchise corporate or otherwise. Moreover it was of the species of private contracts expressly exempted from disturbances by section 1797m—91 Stats. (Laws of 1907, ch. 499) of the public utility law."

LaCrosse v. LaCrosse Gas & Elec. Co., 145 Wis. 408, 418.

Although this is not a direct decision that the city is a corporation within the meaning of that word as used in section

Official Opinions—Miscellaneous.

1797m—91 I am of the opinion that the furnishing of free service in the circumstances stated in your letter would be a violation of section 1797m—91.

Miscellaneous—Treasurer—Drainage Fund—Under Section 1379—24m of the statutes, all moneys collected for drainage assessments should be paid by the town treasurer to the drainage commission.

Chap. 431, Laws 1911, relates only to such assessments collected by the County Treasurer after having been returned as delinquent by the town treasurer.

FRANK H. HANSON,

March 26, 1912.

District Attorney,

Mauston, Wisconsin.

In your letter of March 22d you say that a certain town treasurer of your county, in which town a drainage district is situated, paid the drainage district all the delinquent drainage tax; that the drainage district in question was in existence prior to the passage of chapter 431 of the laws of 1911; and you ask whether, in view of said chapter, the town treasurer properly paid this money over to the drainage district and, if he has done so, how it is possible under this law for the county treasurer to properly credit his accounts and the town treasurer to properly settle with the town.

Section 1379—24m of the statutes, as amended by chapter 166 of the laws of 1909, provides in part:

“Any town treasurer, village treasurer, or city treasurer who shall collect drainage assessments, pursuant to section 1379—24 of the statutes, shall, on or before the last Tuesday of March in each year, transmit the drainage moneys so by him collected to the commissioners of the drainage district entitled thereto.”

Section 1379—25 of the statutes, as amended by chapter 419 of the laws of 1905, provides for the return by the town treas-

Official Opinions—Miscellaneous.

urer to the county treasurer of such assessments as are not paid to the commissioners or to the town treasurer, in the same manner and at the same time as delinquent taxes.

Chapter 431 of the laws of 1911 is in no way in conflict with these provisions. This chapter creates two new sections of the statutes, only one of which is of importance in this connection.

Section 1379—25a, paragraph 1, as created by said chapter 431, provides:

“The county treasurer of any county in this state, in which the whole or any part of a drainage district is situated, shall, in the books of account of said county, keep a separate account with each such drainage district. In each such account he shall credit the proper drainage district with:

“(a) All sums received by the county in payment of drainage assessments of that district;

“(b) All sums received by the county in payment as principal on sale of drainage assessment certificates at the tax sale (except such certificates as shall be sold to the county);

“(c) All sums received by the county for principal and interest on sale or assignment of drainage assessment certificates after the county has bid in such certificates;

“(d) The face and accrued interest on all drainage assessment certificates up to the date of the drainage deed, in case the county tax deed to itself on any drainage assessment certificate;

“(e) Any and all other money received by said county on account of such drainage district. In such accounts said county treasurer shall charge to each district on its separate account all sums paid to the commissioners of said district.”

You will note that the amount required to be cared for by the county treasurer is only such moneys as are received by the county. Under section 1379—24m the town treasurer is

Official Opinions—Miscellaneous.

to pay to the commissioners of the district only such moneys as are collected by him. The treasurer to whom you refer, having paid to the drainage commissioners the moneys collected by him, has performed his duties under section 1379—24m and there is no liability to the county for such drainage assessments. If he paid to the drainage commissioners money not collected by him he is liable to the town for such moneys so improperly paid out by him. He has no authority to pay to the commissioners any money not received by him upon such drainage assessments. I presume that if he so paid it, it having been paid by mistake, the drainage commissioners could return the money to him, although that is a question upon which I do not pass, as I do not understand that to have been the fact.

Miscellaneous—Drains—Chapter. 431 Laws 1911 applies to drainage districts in existence at the time of its passage.

There is no authority for the county treasurer to advance to town treasurers the amount of delinquent drainage assessments.

FRANK H. HANSON,

April 3, 1912.

District Attorney,

Mauston, Wisconsin.

In your letter of March 30th you ask whether chapter 431 of the laws of 1911 affects drainage districts in existence prior to its passage. You say that section 1379—25 of the statutes, as amended by chapter 419 of the laws of 1905, provides for the return by the town treasurer to the county treasurer of such assessments as are not paid to the commissioners or to the town treasurer, in the same manner and at the same time as delinquent taxes; that that is the law under which the drainage districts in your county have been operating and that under the law the county treasurer has, as he does with other delinquent taxes, forwarded, or advanced these delinquent taxes to the town treasurer, who has paid them to the drain-

Official Opinions—Miscellaneous.

age commissioners; that in that manner the interest on the drainage bonds has been taken care of; that the question is, then, whether or not this chapter (431 of the laws of 1911) conflicts with this other section, or can the county treasurer still advance these delinquent taxes; that, as you understand it, if he can not, then, of course, some of the money will be lacking and the entire drainage bond issue is subject to foreclosure.

Section 1379—25 provides:

“Such assessments as are not paid to the commissioners or to the town, city or village treasurer shall be returned by the town, city or village treasurer to the county treasurer in the same manner and at the same time as delinquent taxes, but separately therefrom. The county treasurer shall advertise the same in his lists of lands to be sold for unpaid taxes, and unless paid to him prior to the tax sale he shall sell said land for the taxes and drainage assessments against the same, treating the said drainage assessments the same as unpaid taxes, but keeping them separate from the taxes on his record. When he issues certificates of sale of land for taxes and drainage assessments he shall issue a separate certificate for the amount of drainage assessments on the said land. No extra advertising or sale fee shall be added to the certificate of sale for drainage assessment when the land was at the time sold for drainage assessments assessed for taxes. In case the taxes on any land shall be paid and the drainage assessment not paid, said county treasurer shall proceed to sell said land for drainage assessment or assessments in the same manner in which he would proceed if the taxes thereon were unpaid. The tax certificate and the drainage assessment certificate on the same land may be assigned separately or together, but at the public sale they shall be offered and sold together . . . The rules of law applying to the collection of taxes and sale of land for taxes shall, unless in conflict with this act, apply to the collection of and sale of lands for drainage assess-

Official Opinions—Miscellaneous.

ments, except that said drainage assessment certificates shall draw ten per cent. interest annually.”

Section 1379—27 provides for interest on installments where the assessments are payable in installments, to be enforced in the same manner as are assessments for construction.

Section 1379—31b provides for the issuing of bonds or notes for the unpaid installments for such drainage and then reads:

“which notes or bonds shall not be held to make the commissioners personally liable, but shall constitute a lien upon the assessments for the repayment of the principal and interest of such notes or bonds; . . .

“And the court may, on the petition of the commissioners, order that the collection of any installment of assessments be postponed to such time as the court may deem proper and reasonable.”

Chapter 431 of the laws of 1911 adds two new sections to the drainage law, as follows:

“Section 1379—25a. 1. The county treasurer of any county in this state, in which the whole or any part of a drainage district is situated, shall, in the books of account of said county, keep a separate account with each such drainage district. In each such account he shall credit the proper drainage district with: (a) all sums received by the county in payments of drainage assessments of that district; (b) all sums received by the county in payment as principal on sale of drainage assessment certificates at the tax sale (except such certificates as shall be sold to the county); (c) all sums received by the county for principal and interest on sale or assignment of drainage assessment certificates after the county has bid in such certificates; (d) the face and accrued interest on all drainage assessment certificates up to the date of the drainage deed, in case the county takes deed to itself on any drainage assessment certificate; (e) any and all other sums received by said county on account of such drainage district. In such accounts said county treasurer

Official Opinions—Miscellaneous.

shall charge to each district in a separate account all sums paid to the commissioners of said district.

“2. The county treasurer of any county in which the whole or any part of a drainage district is situated shall, on demand of the commissioners, of any such drainage district, pay to said commissioners the balance of moneys held by the county for such drainage district, and shall take and file in his office receipts of such commissioners for such payments.”

“Section 1379—25b. The county bidding in such drainage assessment certificates shall not be held or required to pay therefor, or be in any manner held liable thereon, until such time as it takes deed to the county thereon, but shall hold and sell and assign the said certificates in trust for the benefit of the drainage district in which the lands so sold are situated.”

In my opinion chapter 431 applied to drainage districts in existence prior to its passage. In my opinion there is no conflict between chapter 431 of the laws of 1911 and section 1379—25. Neither do I think that there is any authority for the county treasurer advancing the amount of these assessment certificates to the drainage commissioners. I have very serious doubts of there being any authority for the county treasurer's so advancing the amount of such certificates of assessment prior to the passage of chapter 431, but do not pass upon that question. You state that, if he cannot advance them, some of the money will be lacking and that then the entire drainage bond issue is subject to foreclosure.

You will note by section 1379—31b that these bonds are a lien only upon the assessments: they are not liens upon the land itself, nor are they a personal obligation of the commissioners or obligations of the particular town or county. Chapter 431 of the laws of 1911 merely provides a method of enforcing the collection of these unpaid assessments. The holders of the bonds would have nothing to gain by attempting a foreclosure of them.

Official Opinions—Miscellaneous.

Miscellaneous—Under Ch. 113 laws of 1911 a poultry association must hold at least one meeting before they can receive money from state, as such money is paid for premiums paid at the second meetings.

HON. J. A. FREAR,
Secretary of State.

April 19, 1912.

You state that your department is in receipt of a statement of premiums paid, together with published premium list of a poultry association for a poultry show held November 28th to December 3d, 1911, and that the company sets forth that it is a duly incorporated society duly organized on the 28th day of December, 1910; that such association held its first annual show at Manitowoc, Wis., on the date above shown. You inquire whether, under chapter 113 of the laws of 1911, this association could receive payment from the state upon its first meeting, or whether the law contemplates that an association could not receive money until the holding of its second annual show.

Said chapter 113 provides as follows:

“Section 1459m. 1. Each incorporated poultry association in this state which has held at least one annual exhibition shall receive annually from the state a sum equal to forty per cent. of such cash premiums paid by said association at its annual meeting in each year, the same to be audited by the secretary of state upon presentation by the secretary or other proper officer of any such association of a sworn statement of the premiums so paid by such association,” etc.

This statute is not so clearly drawn as it should be and there is some doubt in my mind as to what the law makers intended regarding the question submitted; but after due consideration, and especially in view of the fact that it expressly states that each incorporated poultry association that has held at least one annual exhibition shall receive annually from the state a sum equal to forty per cent. of the cash premiums paid

Official Opinions—Miscellaneous.

at its annual meeting in each year, I believe that it was the intention that one meeting should be held by such association for which no money shall be paid and that the money is to be paid out on the premiums paid at the second meeting. Were a different construction placed upon this statute, there would be no purpose in providing that one annual meeting shall have been held before such payment, because it is impossible to appropriate an amount based upon premiums paid at an annual meeting unless one meeting has been held.

Miscellaneous—Co-operative Associations—Agreement for sale of stock valid—Penalties for Violation—Voluntary Associations, liability of members of.

STATE BOARD OF PUBLIC AFFAIRS.

April 23, 1912.

You request my opinion on a number of questions relative to the organization and powers of co-operative associations under the laws of this state. It would be impossible to give, within reasonable limits, a full and complete answer to your questions, and I shall therefore attempt to do nothing more than attract your attention to a few general principles.

At the outset, it should be noted that chapter 368, laws of 1911, "relating to the incorporation of co-operative associations" and creating sections 1786e—1 to 1786e—17 does not repeal section 1786e of the statutes, which provides for the incorporation of "mutual co-operative corporations," although section 1786e—17 provides that "no corporation or association hereafter organized * * * shall be entitled to use the term 'co-operative' as part of its corporate or other business name or title unless it has complied with the provisions of this act." So that, although corporations may still be organized under section 1786e or under chapter 86, which are mutual or co-operative, they cannot make use of a name containing the word "co-operative."

Taking up your questions in order;

Official Opinions—Miscellaneous.

I. A provision in the articles of incorporation, subscription agreement, by-laws, and on the face of the stock certificates of a co-operative creamery to the effect that when a stockholder ceases to be a patron of the creamery the remaining stockholders shall have the option to purchase his stock at par or at its market value would be valid. Such provision must not be absolutely restrictive of sale or transfer for the rules of law relative to the transfer of personal property "forbid and make void absolute restrictions upon alienation or transfer." *Farmers Mercantile and Supply Co. v. Laun*, 146 Wis. 252, 256. Since a corporation may purchase its own stock (*Pabst v. Goodrich*, 133 Wis. 43, 67) it would seem that such provision may give the option to purchase to the corporation as well as to the stockholders. Such provision, if contained in the by-laws merely, would be invalid. *In re, Klaus*, 67 Wis. 401.

II. "A maintenance clause in the by-laws of a co-operative creamery by which the members agree to furnish all their product to the association during a series of years or during the time of its legal existence on penalty for not so doing, as a condition or consideration of membership," would be of doubtful validity if contained only in the by-laws, at least as to non-assenting members at the time of its adoption. Such a provision inserted in the articles of incorporation, subscription agreement, etc. would probably be valid and enforceable within the doctrine of *Farmers' Mercantile and Supply Co. v. Laun*, 146 Wis. 252, 256. It would not seem to be in illegal restraint of trade. 9 Cyc. 539; 24 Amer. & Eng. Enc. of Law (2nd Ed.) 850, 855; and cases cited.

III. On the same theory, I am of the opinion that it would be legal for a farmers warehouse to require its members, in case they patronize a private warehouse which raises the price of potatoes over the price paid by the farmers warehouse in order to take the trade from the latter, to turn over a certain percentage of the increased profit. Such requirement should be, like those already discussed, contained in the articles of incorporation, etc. so that it would become a part

Official Opinions—Miscellaneous.

of the contract of membership. If so contained, and properly framed, I see no reason why a claim based on its violation could not be enforced in a court of law.

IV. A voluntary association without capital stock may be formed under the laws of this state, but the liability of the members would be substantially the same as that of the members of a partnership. The signers of a joint note would all be liable for the full amount due on the note.

V. You ask, "In a co-operative association is a stockholder liable beyond the face value of the stock and labor expenses for the debts contracted?"

As to stockholders in corporations organized under section 1786e it is provided: "The capital stock held by members shall be exempt from execution and attachment except for debts of the association and no member shall be exempt for such debts beyond a sum equal to the par value of his capital stock paid up." etc.

This section applies only to corporations organized under it, and whatever its effect as to the stockholders in such corporations, it surely imposes no liabilities on the stockholders of a corporation organized under chapter 86 or under the provisions of chapter 368, laws of 1911. As to the stockholders in such corporations, the only liability in addition to the amount of stock subscribed for and in the absence of participation in fraud, mismanagement, etc., is that imposed by section 1769 on the stockholders of every corporation for debts due to clerks, servants, and laborers to an amount equal to the stock owned, etc.

Official Opinions—Miscellaneous.

Miscellaneous—State Board of Agriculture—is a “public body” within the meaning of Chap. 583, Laws 1911.

HON. J. C. MACKENZIE,

May 8, 1912.

Secretary Wisconsin State Board of Agriculture.

In your letter of May 8th you ask my opinion as to whether or not the Wisconsin State Board of Agriculture is a public body within the meaning of chapter 583, laws of 1911.

In that chapter I find the following definition:

“The phrase ‘public body’ shall mean and include every incumbent of any office or position under the constitution or laws of this state; every department, commission or board in which any such incumbent is employed as such; and every officer, office, department, commission, board or institution, the conduct or operation of which involves the receipt, expenditure or handling of any state funds or property.”

Section 1456 of the statutes provides for the appointment of the members of this board by the governor.

Section 1457 of the statutes, as amended by chapter 191 of the laws of 1909, provides the compensation to which the members of the board are entitled.

Section 1458 of the statutes, as amended by chapter 191 of the laws of 1909, provides for an annual meeting of the board and prescribes what officers shall be elected at such meeting, and that the state treasurer shall be ex-officio treasurer of the board.

Section 1458a of the statutes, as amended by chapter 48 of the laws of 1899 and chapter 82 of the laws of 1901, prescribes the jurisdiction and duties of the board, provides for room in the capitol for their use and requires that the board make an annual report to the governor.

Section 1458b of the statutes provides:

“Whatever money shall be appropriated or otherwise received by said board for the department of agriculture shall be paid to the state treasurer and be disbursed by

Official Opinions—Miscellaneous.

him on order signed by the president and secretary of the board, for such purposes as, in the judgment of the board, will best promote the interests committed to their charge. No officer, clerk, or employe of said board shall have any claim upon the state for any salary or expenses, except such as may be allowed by the board and paid from any appropriation or funds under their control; and the state shall not in any manner whatever be liable for any debt or obligation incurred or contract made by said board."

Section 1458e of the statutes, as amended by chapter 79 of the laws of 1901, authorizes the board to collect and distribute statistics of practical value to the agricultural interests of the state.

It appears from these several sections that the board is charged with administering some important functions of the state government. The officers and members of the board hold positions under the laws of this state. The conduct and operation of its duties involve the receipt, expenditure and handling of state funds and property. In my opinion it is a public body within the definition of that term given in chapter 583 of the laws of 1911.

Miscellaneous—Pasteur Treatment—Medicine—Neither the State Board of Health nor the University could be held liable for damages for the improper administering of the Pasteur treatment at the State Laboratory of Hygiene.

The particular person administering the treatment might be liable.

"Practicing medicine" defined.

DR. C. A. HARPER,.

June 7, 1912.

Secretary State Board of Health.

In your letter of May 31st you state that your board desires an opinion upon certain points in its relation to the use of the State Laboratory of Hygiene, established under chapter 519,

Official Opinions—Miscellaneous.

laws of 1911; that in 1909 the State Board of Health arranged with Surgeon-General Wyman to obtain material from the Federal Laboratory at Washington with which the Pasteur treatment might be administered to those needing it in this state; that this treatment is furnished by the federal government to the state boards of health only upon agreement that they attend to its proper administration to those needing such treatment; that in 1909 the board appointed a licensed physician of this state to administer the treatment and arranged with the State Laboratory of Hygiene to have the treatment administered in such laboratory; that personal difficulties have arisen between the director of the laboratory and the physician administering the treatment and that, therefore, the question of authority and responsibility for the continuance of this treatment is brought before you; that the physician who administers the Pasteur treatment is the only licensed man in the laboratory, where this treatment is administered; and you ask, "On whom would the responsibility for damages rest should such a condition arise and the case be brought to an issue? Would it rest with the university and the head of this laboratory, or would the responsibility rest with the physician administering the treatment and, indirectly, with the State Board of Health, who appointed this physician to administer this treatment?"

Chapter 519 of the laws of 1911 provides for the establishment of the State Laboratory of Hygiene. Paragraph 3 of section 1406m of the statutes, created by said chapter, provides:

"The use of this laboratory by the state board of health shall be determined by rules and regulations adopted by the director of the state laboratory of hygiene, the president of the state university, and the executive committee, consisting of two members, of the state board of health."

Paragraph 5 provides:

"There may be established and operated in connection with the state laboratory of hygiene, an institution for

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the preparation of vaccine for administering the Pasteur treatment for the prevention of hydrophobia.”

I find nothing in the chapter authorizing the administration of the Pasteur treatment by any of the officers or employes of the laboratory. The general purpose of the laboratory seems to be the examination of material and specimens submitted to them for the purpose of ascertaining whether or not persons from whom such specimens are taken are suffering with certain diseases, and also of ascertaining the source in cases of epidemics of certain contagious and infectious diseases. In cases of damage resulting to any individual from negligence in the administration of the Pasteur treatment at this laboratory, it is my opinion that neither the university nor the State Board of Health could be held liable. Each is a branch of the state government, and the state has not consented to suit being brought against it in such cases. Probably the person administering the treatment would be liable for any negligence in administering the same, and it might be that others would be in a position where they would also be responsible. It is not possible to state just what would be responsible in each case, as that would depend upon the particular circumstances of the case.

You also ask :

“If the director of the laboratory is a physician, but not licensed to practice in the state of Wisconsin, receives persons bitten or suspected of having been bitten by rabid dogs, examines them, takes the history, determines whether the bite is of a nature liable to produce rabies, designates whether they should take treatment and, if so, the kind of treatment, the hour at which they shall receive the treatment, the manner in which the treatment shall be prepared, method of administering, etc., without receiving any fees or making any charge for the same, is he supposed to practice medicine under the general practice act?”

Official Opinions—Miscellaneous.

Section 1435f of the statutes, as amended by chapter 363 of the laws of 1907, defines what shall be regarded as practicing medicine under the so-called general practice act. Any person holding himself out as a physician in the manner specified in that section or any person

“who shall, for a fee or for any compensation of any kind or nature whatsoever, prescribe or recommend for like use any drugs or other medical or surgical treatment or osteopathic manipulation, for the cure or relief of any wound, fracture, bodily injury, infirmity or disease,”

is regarded as practicing medicine. You do not state whether or not the director of the laboratory holds himself out as a physician in the manner mentioned in this section. In the absence of such holding out, it appears that one of the necessary factors to convict a person of practicing medicine illegally is the charging or receiving of a fee or compensation. As the director does not receive a fee or compensation for his services in this regard, he cannot be said to practice medicine under this part of the section referred to.

*Miscellaneous—Constitutional Law—Public Lands—*Under chap. 452, laws 1911, a purchaser of public lands is entitled to credit for improvements made only upon the purchase price of the particular tract upon which the improvements are made.

Query—Whether or not the provision for such credits is constitutional.

June 13, 1912.

THE HONORABLE COMMISSIONERS OF THE PUBLIC LANDS.

In your letter of June 6th you submit the following statement of facts:

“On March 11th, 1912, Mr. S. H. Lee, of Grantsburg, Wisconsin, purchased on contract from the state of Wisconsin, under chapter 452 of the laws of 1911, the S. W. $\frac{1}{4}$ of S. E. $\frac{1}{4}$ of section 13, township 37, range 20 west, paying 15 per cent (\$30) of the appraised price of \$200,

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leaving a balance of \$170, payable at his option within twenty years. On the same day he also purchased on contract under same law the S. E. $\frac{1}{4}$ of S. E. $\frac{1}{4}$ of same section, paying 15 per cent (\$15) of appraised price of \$100, two separate certificates being issued to him. Now the purchaser desires to erect a building and settle upon the land, and wants to know what credit he will be entitled to under paragraph 1, section 2, chapter 452, laws of 1911."

You ask:

"Will he be entitled to credit on the basis of purchase price of the two forties (\$300), or only to credit on the basis of the purchase price of the forty upon which building is erected?"

Chapter 452 of the laws of 1911 amends section 209 of the statutes. Paragraph 2 of this section as so amended provides:

"The land commissioners shall insert in every contract or certificate of sale of public land a clause providing that the vendee, his heirs, administrators and assigns shall, at the time of completion of all payments required under said contract, be entitled to a credit as follows on improvements made:

"(1) On contracts of not exceeding one thousand dollars, fifty per cent for each one hundred dollars worth of improvements made, but in no case shall said credit exceed fifty per cent of the purchase price."

There is nothing in this section expressly providing for a situation such as you have referred to. Sections 208 and 212 of the statutes seem to contemplate that each lot or tract shall be sold separately. Each such lot or tract is separately appraised and has its own particular purchase price fixed. In my opinion the provision for credits for improvements made are intended to relate to the separate tracts, and not to the total amount purchased. I am therefore of the opinion that, under the circumstances stated by you, Mr. Lee would be entitled to credit only upon the basis of the purchase price of the particular forty upon which the building is erected.

You also ask:

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“If the purchaser had taken one certificate covering the eighty acres, would he be entitled to credit on basis of total purchase price for improvements, wherever the same were located on the eighty?”

In my opinion, the fact that the two different tracts were included in the one certificate would make no difference: he would still be entitled to credit only on the basis of the purchase price of the particular tract upon which the buildings were erected.

In view of the answer to these two questions, your third question becomes unimportant and therefore will not be answered at this time. I would suggest, however, that in my opinion it is very doubtful whether this provision for credits is a valid one. No appropriation of public funds can be made for a private purpose.

State ex rel. Consolidated Stone Co. vs. Houser, 125 Wis. 256.

C. & N. W. Ry. Co. vs. State, 128 Wis. 553.

State ex rel. New Richmond vs. Davidson, 114 Wis. 563.

State ex rel. Garrett vs. Froehlich, 118 Wis. 129.

In the latter case the court say:

“As held in the New Richmond case, in order for an appropriation to be valid, it must be for a public purpose, and such as subserves the common interest and well being of the people of the state.”

“Merely incidental benefits to the public or to the State from the promotion of private enterprises do not render the purposes of a tax public.”

27 Am. & Eng. Ency. of Law (2nd ed.) 626.

It is true that this particular law does not provide for any appropriation from the public treasury, nor does it provide for raising any money by taxation. It does, however, in effect provide for giving away property belonging to the State, in aid of that which is purely a private enterprise, to wit, the improvement of land purchased and owned by the party making the improvement and receiving the property: that is, the

Official Opinions—Miscellaneous.

extra credits for making such improvements. It appears to me that, before this clause is inserted in future contracts and before any credits are given upon such contracts as have been issued under this chapter, the Supreme Court should be called upon to pass upon the validity of the provisions in question. If the provisions be not invalid for the reason referred to, the question might arise as to whether or not it is not a violation of section 10, article VIII of the constitution, by which the State is forbidden to contract any debt for, or be a party in carrying on, works of internal improvement.

In that connection, too, I might call your attention to the case of State ex rel. Jones vs. Froehlich, 115 Wis. 32.

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OPINIONS RELATING TO MUNICIPAL CORPORATIONS.

Municipal Corporations—Stoughton is not liable to pay Dane county for the cost of maintaining prisoners at the county jail sentenced for violating municipal ordinances in Stoughton.

VROMAN MASON,

July 28, 1910.

District Attorney,

Madison, Wisconsin.

You state that you have been directed by the county board to recover from the different villages of Dane County for the expenses of prisoners sent to the Dane County jail for having violated village ordinances; that you have also been asked to recover from the City of Stoughton the expense of board of prisoners sent from that city under its ordinances. You state that there is no doubt but that the county may recover from the villages, but that the question is, whether or not an action may be maintained against the City of Stoughton under these circumstances. You say that there is no provision in the charter of that city making the city liable for the expense of prisoners confined in the county jail. You call my attention to section 917 of the statutes of 1898, which provides that the persons committed to the county jail, they having violated the village ordinances, shall be kept there at the expense of such village. You call my attention also to section 4947 of the statutes, which makes the county liable for the expense of maintaining persons in the county jail.

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The sheriff is by statute obliged to take charge of and receive all persons committed to the jail, under ordinance and statute alike, (Subdivisions 1 and 2 of section 725; also section 4945 and subdivisions 27—29 of section 731 Wis. Stats. 1898.)

The liability of villages for the expense of maintaining in the county jail prisoners who have violated village ordinances is based wholly on this statute. (See said section 917; also *Waukesha Co. v. the Village of Waukesha*, 78 Wis. 434, and *Nickell v. Waukesha Co.*, 62 Wis. 469, 472.)

The city being authorized to pass ordinances and provide a punishment of imprisonment, and the statute providing that the judge before whom the offense is tried may sentence the person to the county jail, it certainly appears that there is no contractual relation between the city and the county in this matter. The enforcement of the law, whether general or municipal, seems generally to be regarded as a public, governmental function, as distinguished from the purely business function of the municipality.

20 Am. and Eng. Ency. of Law, page 1195.

As there is no statute or charter provision making the City of Stoughton liable for the expense of maintaining prisoners at the county jail on commitment for violation of its ordinances, and as there is no contractual relation from which liability could be inferred, I am of the opinion that the County of Dane cannot recover from said city and that the city is not liable for the expense of said prisoners at the jail.

Municipal Corporations—Health—Dogs—Local Boards of Health cannot prescribe penalties for the violation of their rules.

DR. C. A. HARPER,

October 3, 1910.

Secy. State Board of Health.

Replying to your recent communication in which you ask for an "interpretation of the provisions of section 4608, Wisconsin Statutes of 1898, so far as they relate to local ordinances or rules which carry a penalty of their own; and if a local health board

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should pass a rule providing for the muzzling of dogs and the rule carried a penalty of its own, would this be in violation of the provisions of section 4608 of the statutes of 1898 and if not, what would be the procedure to enforce the rule in case it is violated?" you are advised that boards of health possess only such powers as are conferred by law. Prescribing penalties for the violation of their rules is not among the powers conferred on boards of health.

Section 4608 of the statutes of 1898 provides a punishment for the wilful violation of any law relating to the public health, for which no other penalty is prescribed and for the wilful violation of any order or regulation of any board of health, lawfully made and duly published. Our Supreme Court in the case of *State v. Burdge*, 95 Wis. 390, referred to on page 14 of the pamphlet issued by your board (7th edition 1909), clearly defines the powers of boards of health to make rules and prescribe penalties for their violation.

Municipal Corporations—Condemnation—No authority in cities of the fourth class to condemn land.

MR. WM. F. SCHANEN,

February 1, 1911.

District Attorney,

Port Washington, Wisconsin.

The question of condemning land which you are considering has been presented to me today by Mr. A. W. Grady, and I will say that from such examination as we have been able to make I do not see that that power is given to cities of the fourth class. Subsection 25 of section 925—52 authorizes the extension of cemeteries by purchase, etc., and section 925—154 gives authority to cities of the first class to condemn lands, but I do not find any authority in the statute for condemnation of lands by cities of the fourth class.

Official Opinions—Municipal Corporations.

Municipal Corporations—Village Trustees—Bill No. 93A amending sec. 875 (ch. 396 Laws of 1907 and 878 ch. 260 Laws of 1909) corrects the conflict in statutes on Village Trustees.

HON. O. A. LA BUDDE,

February 3, 1911.

Member Committee on Towns and Villages,
Wisconsin Legislature.

You have submitted to me Bill No. 93 A., purporting to amend sections 875 (chapter 398, laws of 1907) and 878 (chapter 260, laws of 1909) of the Wisconsin statutes and to create section 875m, relating to the election and term of office of village officers.

You inquire whether there is a conflict in the provisions of sections 875, 878 and 875a (chapter 329 of the laws of 1901) and whether the proposed bill remedies this conflict.

In answer I will say that I have examined the said sections and I find that there is a conflict regarding the election of trustees in villages. In section 75 it is provided that the trustees shall be elected annually, together with the other officers of the village. The same is true of section 878, while section 875a provides that the trustees shall be elected every two years.

Your bill strikes out that part pertaining to trustees in section 875, excepts trustees in section 878 and creates section 875m, which provides that trustees shall be elected one in two years, one-half one year and the other half the following year.

I am therefore of the opinion that said bill remedies the present conflict.

Official Opinions—Municipal Corporations.

Municipal Corporations—Policeman in City of Fourth Class—

A policeman in a city of the fourth class has the right to arrest without a warrant for a violation of a city ordinance or state law committed in his presence although such violation does not amount to a breach of the peace.

CHARLES KIRWAN,

May 5, 1911.

*District Attorney Rusk County,
Ladysmith, Wisconsin.*

You inquire whether the chief of police or other policeman of a city of the fourth class has the right to arrest without a warrant for a violation of a city ordinance or state law, committed in the officer's presence, which violation does not amount to a breach of the peace.

Section 925—259 of the statutes contains the following provision regarding the powers of city marshals under the general charter:

“To arrest with or without process, and with reasonable diligence to take before the police justice every person found in a state of intoxication or engaged in any disturbance of the peace or violating any law of the state or ordinance of such city.”

You call my attention to chapter 187 of the laws of 1909, creating the board of police and fire commissioners for cities of the fourth class, and you inquire whether said section 925—259 is thereby repealed.

In answer I will say that section 959—41n (chapter 187) provides as follows:

“All provisions contained in the charter or ordinances of any city of the fourth class mentioned in the first section of this act for the election or appointment of a chief of police, policemen, marshal, chief or chief engineer of the fire department or members of the fire department are hereby repealed, to take effect from and after July first, 1910, and no such officer or member shall be elected or appointed to hold longer than until July first, 1910, from and after

Official Opinions—Municipal Corporations.

which date the office of marshal shall be abolished and his duties performed by the chief of police, and all other officers and members of the police and fire departments shall be appointed by said board and hold their offices pursuant to this act.”

You will notice that all provisions relating to the election and appointment of a chief of police and marshal are repealed, but the duties imposed upon these officers by previous statutes have not been repealed, and this section expressly provides that from and after July 1st, 1910, the duties of the marshal shall be performed by the chief of police. One of the duties of the marshal is prescribed by the above provision of section 925—259.

I am therefore of the opinion that the law as stated in the case of *Stittgen v. Rundell*, 99 Wis. 80, is still the law in this state and that the question submitted by you must be answered in the affirmative.

Municipal Corporations—Cities having a population less than 4000 can establish Fire and Police protection under ch. 418.

THORWALD P. ABEL,

August 11, 1911.

District Attorney, Monroe County,
Sparta, Wisconsin.

You call my attention to the provisions of sections 959—41 l, m and n of the laws of 1909, which are made applicable to all cities of the fourth class; also to chapter 418 of the laws of 1911, which creates a new section, 959—41 o, by which sections 959—41 l, m and n of the statutes are made to apply to cities having a population of less than four thousand only in case the common council, by a majority vote and approval of the mayor, shall adopt said section.

You inquire whether there is any method by which the common council of the city of Sparta or other city having a population of less than four thousand in this state can provide itself with police and fire departments other than by adoption of section 929—41 o, in the manner provided by chapter 418.

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In answer I will say that I know of no other method by which the city can provide itself with these officers at the present time. The provisions contained in charters or ordinances of any city, etc., relating to the matter of fire and police commissioners, are repealed by said section 959—41 n.

In view of section 4973 of the statutes of 1898, it would seem that those provisions of the charter of Sparta are still inoperative and, in order to avoid complications, it will be advisable for common councils to immediately adopt sections 959—41 1, m and n, as they are authorized to do.

Municipal Corporations—Public Officers—Courts—Municipal Courts—The City of Beloit is not liable for one-half the salary of a deputy sheriff, appointed under the provisions of a resolution of the County Board of Rock County, especially to serve as an officer of that court.

MR. STANLEY G. DUNWIDDIE,

November 11, 1911.

District Attorney,

Janesville, Wisconsin.

In your letter of the 6th inst. you refer to chapter 423 of the laws of 1905 establishing a municipal court in the city of Beloit and you state that at the annual January session of the county board in 1908 the special committee on salaries reported in part as follows:

“The County to pay for one deputy sheriff who shall be a resident of the city of Beloit, such deputy at all times except as hereinafter mentioned to be in attendance upon the municipal court of the city of Beloit, and to serve all warrants, writs and process and draw all juries and perform all other work, in all cases where the state is a party, and to assist the district attorney when so requested in the preparation of cases by investigating the evidence and attend all work before the municipal court of the city of Beloit in all cases where the county would be liable to pay for such services and further draw all juries in all cases

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where the municipal court sits as a court of record and to serve such other papers when said court is in session as a court of record. Such deputy to be present and to assist the sheriff when the jury is in attendance upon the circuit court for Rock County; said deputy to be selected by the sheriff elect and to receive a salary of \$40 per month payable from the general fund the same as the other county officers. The sheriff is requested to consult with the judge of the municipal court for the city of Beloit in the appointment of this deputy", and you ask whether or not the city of Beloit is liable for one half the salary of such deputy.

Section 27, of chapter 423 of the laws of 1905, provides:

"The city marshal of the city of Beloit, the sheriff and constables of Rock County, and other officers having the same power and authority as the sheriff or constables of said county, shall be officers of the court, with the same powers and duties as are now conferred upon them in regard to justice or police courts, and such officers shall receive the same fees for their services as they receive in justice courts."

Section 32, to which you refer, provides:

"On the last secular days of June and December of each year, after the judge shall have entered upon the duties of his office, the treasurer of Rock County shall certify to the treasurer of the city of Beloit, the total amount paid by him since the last settlement for salaries, record books, blanks, stationery and other expenses of the court, as certified to him by the judge, whereupon the treasurer of said city shall forthwith pay to the treasurer of said county one-half of said amount and charge the same to the general fund of said city."

So far as I have discovered this chapter nowhere makes any provision that the county board may provide additional officers for this municipal court. It provides in effect that all the police officers of the city of Beloit and the sheriff and all of his force shall be officers of the court and that they shall receive

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the same compensation as for similar services in justice courts. In my opinion the city of Beloit is not liable for one-half of the salary of this deputy sheriff. The deputy may charge for his services the same fees that he would be entitled to if the same services were performed in justice court and the sheriff in your county, as I understand it, being under salary would be required to account to the county and pay into the county treasury all fees so received. The city of Beloit would be liable only for such part of said fees as it would be liable for if the same services were performed in justices court, that is, only where the services are performed in cases in which the city of Beloit is a party.

Municipal Corporations—Parks—City authorities are not authorized to lease to the state park lands for the purpose of the erection of a fish hatchery.

Abutting owners cannot restrain such leasing, where the fee is in the city.

Legislature may authorize such leasing.

HON. JABE ALFORD,

December 1, 1911.

President, Commissioners of Fisheries.

In your letter of November 18th you state that the Wisconsin State Fish Commission has had under consideration the project of locating a state fish hatchery in McKinley Park, in the city of Milwaukee; that you have now received from the property owners adjoining the park a protest against the erection of such a hatchery; that, as you understand it, McKinley Park is a park made by the city's filling in, in part above and in part beyond, the low water mark; that the Park Commissioners are desirous of having a hatchery located there and are willing to give you a perpetual lease of a portion of the park, to be agreed upon; and you ask the following questions:

“First, whether the Park Commissioners would have such power and authority.

“Second, whether the Wisconsin State Fish Commission

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would have a right to build upon leased property of that kind; and,

“Third, whether the abutting property owners or other residents of the city would have a right to object; that is, could they, in a legal way, prevent our building the hatchery there if the Park Commissioners gave us a perpetual lease on the lands desired?”

As I understand it, McKinley Park is composed of lands granted and ceded to the city of Milwaukee by the State of Wisconsin under chapter 360 of the laws of 1909. Section 1 of this chapter provides in part that said lands are “to be held and used by said city for public park, boulevard or highway purposes.”

A park is variously defined to be:

“A pleasure ground in or near a city set apart for the recreation of the public; a piece of ground inclosed for purposes of pleasure, exercise, amusement or ornament; a place for the resort of the public for recreation, air and light; a place open for everyone.”

See 6, Words and Phrases, 5176.

“In the United States a park is a piece of ground inclosed for the purpose of pleasure, exercise, amusement or ornament. It is a place for the resort of the public for recreation, air and light; a place open for everyone.”

2 Am. & Eng. Ency. of Law, 1066.

See also 12 Current Law, 1173.

Ehmen v. Gothenburg, 50 Neb. 715.

Kleopfert v. Minneapolis, 90 Minn. 158; 95 N. W. 908.

A city has no implied authority to sell or to divert to other uses property held in trust by it for park purposes, but may do so under legislative authority, or if the right is reserved in the grant.

12 Current Law, 1174.

“The question what buildings may be erected in or facing upon parks depends primarily upon the purpose of the dedication. Where such dedication is made for the

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purpose of a park, the erection of any buildings thereupon is unauthorized, as opposed to the express or implied purpose of the dedication, and such buildings constitute a public nuisance, which may be abated by anyone aggrieved. But where premises have been provided for the purpose of public walks or pleasure grounds, the erection of a conservatory, a museum, or a public library may be conducive to the purposes for which the premises were acquired, though the erection of a town hall or a school of art would be subversive of such purposes.”

21 Am. and Eng. Ency. of Law, 2d ed., 1072.

In the case of *Church v. Portland*, 18 Ore. 73; 6 L. R. A. 259, it was held that the use of ground for the erection of a city hall and lockup, where such ground was dedicated for ornamental purposes, was inconsistent with the purpose for which dedicated. Among other things the court say:

“Using land to erect a public building thereon is not using it for ornamental purposes, however grand or magnificent the structure erected may be. It devotes the land to a useful purpose; but is certainly is not using it for an ornamental one . . . The argument which would admit of the city authorities building a city hall upon said blocks would also admit of their building thereon engine houses, pest houses and every kind of structure which the city authorities might determine to be ornamental.”

In the case of *Flaten v. Moorhead*, 51 Minn. 518; 19 L. R. A. 195, it was held that building a prison on land is inconsistent with the dedication of it, to be forever held and used as a public park.

“Generally it is a diversion to use park grounds for public buildings, especially those of a purely economic or administrative character.”

4 Current Law 880.

In the case of *Brockman v. Creston*, 79 Iowa; 587; 44 N. W. 822, it was held that a city has no authority to donate a build-

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ing and ground to the county, to induce it to relocate the county seat in such city, and the court say:

“It possesses no authority to give away, or to convey, without consideration, or for a purpose which it has no authority to advance, any of its property.”

In the case of *Rowzee v. Pierce*, 75 Miss. 846; 65 Am. St. Rep. 625, it was held that a municipal corporation has no right to erect a school house upon land conveyed to it, to be held only as an ornamental park.

In the case of *McIntyre v. Board of Commissioners*, 15 Colo. App. 76; 61 Pac. 237, land was reserved for “public buildings, company buildings and parks” in the plat of the city and it was held that there was no authority to permit the building of a county court house upon such ground.

The erecting of monuments and statues in public parks is generally upheld as a legitimate use thereof.

See *Parsons v. Van Wyeck*, 56 App. Div. 329; 67 N. Y. Supp. 1054.

In re *Washington Monument Fund*, 154 Penn. 621; 20 B. R. A. 323.

City of Hartford v. Maslen, 76 Conn. 599; 57 Atl. 740.

In the case of *Sherburns v. City of Portsmouth*, 72 N. H. 539; 58 Atl. 38, the court held that whether or not the leasing of a public park to individuals for the maintenance of a baseball park to which admission would be charged was a diversion of the uses to which the land was dedicated was a question of fact for the jury. Amongst other things, they say:

“They may permit an individual or an association to occupy the whole or a part of the Plains for the purpose of furnishing the public with recreation. As an incident to their right to permit an individual to give exhibitions at the Plains, they may permit him to erect the structures necessary to carry on the business if that would be a reasonable use of the premises.”

In the case of *Gilman v. Milwaukee*, 55 Wis. 328, the court say that it may be a question of fact whether or not a lease of

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park grounds to the Industrial Exposition Association for a term of fifty years for mere exposition purposes is inconsistent with its use as a park, such use being to some extent public. The court then say:

“If, however, . . . such use is entirely inconsistent with the use of these grounds for the purpose of a public park, and destructive of such use, then certainly such a diversion of the grounds is unlawful, and a lease for that purpose void. The officers of the city could not more divert the park to other uses than strangers or other intruders, and could confer no right by lease or other contract upon others to do so, without legislative authority at least.”

In the case of *Britton v. Logan* (W. Va.), 49 S. E. 21, it was held that the leasing of a part of a public park for horse racing is not an improper diversion from its uses, and the court say:

“Racing horses is enjoyed by thousands and thousands of people, high and low, rich and poor. The use of the park for this purpose would give people recreation and pleasure, and is not foreign to the object for which it was purchased.”

In the case of *State ex rel Attorney General v. Schweiskardt*, 109 Mo. 496, it was held that a lease to a person of a building in which to sell refreshments, including intoxicating liquors, within a public park, was

“strictly within the legitimate and expressly given power of the municipality to provide rules for the management and government of the park and among them to secure the services of some one who shall provide for the comfort of those who shall visit the park, for the purpose of enjoying the recreations incident to such localities.”

From these citations it appears to me that the erection of a fish hatchery within the limits of McKinley Park would be inconsistent with the purposes for which the land was ceded by the State to the City of Milwaukee. These several citations refer to the uses of land dedicated as a public park. I have not referred to any cases defining highway and boulevard pur-

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poses, as I presume that it would not be seriously contended by anyone that the erection of a fish hatchery would be such a purpose.

This answers your first question. Your second question, as to whether or not the Commission would have a right to build upon leased property, I believe should be answered in the negative. I do not think that the State ought to build any of its public buildings upon property belonging to others than the State itself.

As to whether or not the abutting property owners or other residents of the city could prevent the building of such a hatchery, I would refer you to the following authorities:

“The benefit of proximity to the park is not a property right in private adjacent owners which entitles them to resist the alienation and discontinuance of a park, and when the fee is owned by the city it is said they can have no vested interest in the continuation of the park.”

4 Current Law 88.

In the case of *Britton v. Logan* (W. Va.), 49 S. E. 21, it is said that

“Citizens and tax payers, simply as such, stating no special injury to them, cannot enjoin the leasing of a park of a public park for uses inconsistent with its use as such park.”

“Where the unlawful diversion of parks or squares is threatened, either by the authorities or by private individuals, the corporation or anyone injured thereby may obtain an injunction to restrain the creation of the threatened nuisance or to remove it if already created, and the persons responsible therefor are liable to indictment. But individual owners of lots around a square conveyed to the county for the use of public buildings have no such interest therein as will sustain an application for an injunction to prevent the county commissioners for leasing portions of the ground to individuals.”

21 Am. and Eng. Ency. of Law, 2d ed., 1074.

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In the case of *East Chicago Co. v. East Chicago (Ind.)*, 87 N. E. 17, it was held that no constitutional rights of owners of property adjacent to a public park were violated by a sale of such park under legislative authority, and the court say:

“The owner of private property in the vicinity of such public square, whose means of ingress and egress is not destroyed or affected, has no vested right in the continued use of such property for public purposes. The loss, if any, sustained by such adjacent property owners by the abandonment or relocation of the public square is not direct, but merely consequential, and is not within the protection of the constitutional provision which forbids the taking of private property without compensation.”

See also *Clark v. City of Providence*, 16 R. I. 337; 1 L. R. A. 725.

In a number of cases it has been held that in case of any wrong or injury to a public corporation, if the officers of such corporation neglect to bring suit, any tax payer of the corporation, on behalf of himself and all other tax payers, may begin the action without showing special injury to himself.

Mulberger v. Beurhaus, 102 Wis. 1.

Webster v. Douglas Co., 102 Wis. 181.

Quaw v. Paff, 98 Wis. 586.

Land, Log & Lum. Co. v. McIntyre, 100 Wis. 245.

Frederick v. Douglas Co., 96 Wis. 411.

That the taxes paid by the plaintiff are very small does not change this rule.

Frederick v. Douglas Co., *supra*.

To authorize such action by a tax payer it must appear that his private rights are in some way jeopardized, as by an increase of taxes, or that the property diverted was purchased with money raised by taxation.

Bell v. Platteville, 71 Wis. 139.

Sone v. Oconomowoc, 71 Wis. 155.

Williams v. Smith, 22 Wis. 594.

Gilman v. Milwaukee, 55 Wis. 328.

Rutherford v. Taylor, 38 Mo. 315.

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In the case of *Bell v. Platteville*, *supra*, it was held that the courts will not restrain the letting of portions of a city hall, already built, for theaters, dances and public entertainments, in a suit by a tax payer. And in the case of *Stone v. Oconomowoc*, 71 Wis. 155, it was held that the fact that such letting lessens the profits that would otherwise accrue to plaintiff by the letting and use of his own hall, for similar purposes, does not give him such an interest as to entitle him to bring suit to restrain.

In my opinion, neither the owners of property abutting upon this park nor a tax payer suing on behalf of himself and all others similarly interested could prevent the erection of the fish hatchery in question.

In addition to the line of authorities herein cited there is a very respectable line holding that the State cannot be restrained from the erection of any building on the ground that it will constitute a nuisance; that nothing created or maintained by the State will be declared a nuisance. While I do not believe that the erection of this hatchery would be restrained by the court, I deem it inadvisable for the Commission to build such a hatchery at this time. The Legislature may authorize the diversion of this land from the uses and purposes for which it was ceded to the City of Milwaukee.

See 21 Am. and Eng. Ency. of Law, 2d ed., 1074.

East Chicago Co. v. City of East Chicago, *supra*.

Municipal Corporations—Commission Form of Government—Public Officers—In cities under the commission form of government supervisors should be elected annually, unless the term of office has been changed by ordinance under Sec. 925—26a.

Supervisors hold office until their successors are elected and qualified.

HON. FRANCIS J. ROONEY,
District Attorney,

Appleton, Wisconsin.

February 20, 1912.

In your letter of the 19th inst. you state that the city of Appleton has been operating under the commission form of

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government since April of last year; that you understand that under the commission form of government the elective city officers are elected biennially and that hence the next election for city officers would be in April, 1913; that you have been asked for an official opinion as to whether the city must hold an election for supervisors each and every year. You call my attention to section 662 Wis. Stats. 1898, providing for an annual election of supervisors from each ward in cities as representatives on the county board and you state that the question occurs to you whether the city of Appleton, which is now operating under the commission form of government, will necessarily have to bear the expense of an annual spring election for county supervisors, or whether the present incumbents from the various wards may legally hold over, the city holding no election this spring, and have the same power and right to represent the respective wards as though they had actually been elected at the spring election of 1912; that you have been informed by a member of your county board that the authorities of the city have concluded not to hold an election this spring, and that you are expected to be prepared, when the county board meets for organization shortly after the spring election, to advise that body as to whether the present incumbents may hold over to all intents and purposes the same as if they had been elected this spring; and you ask for an opinion as to whether or not it is necessary, under the law that members of the county board from the city of Appleton, under the circumstances and conditions outlined by you, be elected annually, or whether one set of supervisors may hold over two years, simply that the city may not have to bear the expense of holding an annual election.

Section 662 of the statutes, as amended by chapter 398 of the laws of 1907, provides for representation by supervisors from each ward of any city within the county, and that all such supervisors shall be elected annually at the same time and in the same manner as village and city officers are elected.

You do not state whether the city of Appleton is operating under the general charter law or under a special charter.

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Section 925—26a of the statutes, as amended by chapter 227 of the laws of 1909, provides in part:

“In cities of the second, third and fourth classes, the terms of office of all city officers hereafter chosen by the electors, except aldermen of cities governed by special charter, shall be two years; and also except supervisors, who shall be elected annually, and their term of office shall be for one year, unless otherwise provided for in cities operating under special charters, or unless the common council shall by ordinance provide a different term for said officers, or any of them.”

You will notice that this would seem to authorize the passage of an ordinance providing a different term for such supervisors. Section 925m—303, being a part of chapter 387 of the laws of 1911, relating to the commission form of government, provides that any law applicable to any city before its reorganization and not inconsistent with the provisions of the commission form law shall apply to and govern such reorganized city, and contains a similar provision as to by-laws, ordinances and resolutions in force at the time of reorganization of the city under the commission form.

Section 925m—304 provides the term of office of the mayor and members of the council under the commission form of government, but does not fix the term of office of other officers.

Section 925m—309, paragraph 2, provides for the selection by the council of certain city officers, not including supervisors, “and such other officers and assistants as are necessary to the efficient conduct of the affairs of the city, and shall fix the term of service and salaries of all such officers.”

Section 925m—311 provides that the council may create and fill offices and may also discontinue any office according to their judgment of the needs of the city.

While supervisors are in a sense ward officers, in another sense they are also county officers, as they constitute the legislative body of the county. I doubt very much whether the council, under the sections quoted, would have authority to

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discontinue the office of supervisor. I believe that, until the city adopts an ordinance changing the term of office of supervisors, an election should be held each year for the purpose of electing such supervisors. If such election is not held, then it is my opinion that the supervisors hold over until their successors are elected and qualify. The general rule is that, unless the statute contains some provision prohibiting the holding over of an officer after the expiration of the term for which he is elected or appointed, such officer will hold until his successor is elected and qualifies.

23 Am. and Eng. Ency. of Law, 2d ed., p. 412, Mechem's Public Offices and Officers, sec. 397.

Municipal Corporations—Division of Property between Town and Village—Highway Taxes in hands of County Treasurer should be considered.

MR. M. R. MUNSON,

June 8, 1912.

District Attorney,

Prairie du Chien, Wis.

In your favor of May 31st you state that in the year 1911 the town of Freeman levied \$650 for highways and bridges; that the village of Ferryville was at that time a part of the town of Freeman, but became incorporated as a village on April 23, 1912; that the \$650 has been paid over by the town treasurer to the county treasurer and is about to be expended under the supervision of the state highway commission; that no part of the fund will be expended for improvements within the village limits; and you request my opinion as to whether in apportioning the funds on hand the village is entitled to any share of the money so raised.

Sections 925e and 925i, Wis. Stats. provide for the division of property between towns and newly incorporated villages formerly a part of the town "in proportion to the equalized value of each." Funds in the town treasury would seem to be included under the head of property jointly owned, (State

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ex rel v. Maik, 113 Wis. 239, 247; School Disct. v. School Disct., 118 Wis. 233, 6) so that the only question here is whether the fact that this specific fund has been paid to the county treasurer pursuant to subdivision 1 of section 1317m—4 (chapter 337, laws of 1911) prevents its being considered in a division of the property between the town and the village.

While the question is not free from doubt, I am inclined to think that the highway tax so raised continues to be town money after its payment to the county treasurer. Such treasurer is, under the law, little more than a custodian of the fund, and I am unable to see how such money in his hands differs in any essential from money which has been raised for a special purpose but which has remained in the hands of the town treasurer. In neither case has the money been expended for the purpose for which raised, and in both cases it is pledged to such purpose. Of course, the town cannot get the money back from the county treasurer—at least nothing but the unexpended balance, if any (subsection 10, section 1317m—7)—but it is actually true that funds raised for a particular purpose and remaining in the hands of the town treasurer must be used for the purpose for which raised and cannot be made available for general town purposes. It is therefore my conclusion that such fund in the hands of the county treasurer should be treated like other town funds in the division of property between the town and village.

Municipal Corporations—Water Works—Interest—City of Milwaukee—Interest earned by the water fund of the city of Milwaukee may be ordered credited to that fund by the Railroad Commission.

RAILROAD COMMISSION OF WISCONSIN.

June 19, 1912.

In your favor of June 11th you state that under the authority of sections 1797m—8 and 1797m—9 of the public utilities law you have “requested the city of Milwaukee to keep in the accounts of the water department all interest received on

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moneys deposited with the city treasurer belonging to the water department and drawing interest upon (from) the city depositories;" that the assistant city attorney of Milwaukee has advised the superintendent of the waterworks that he need not comply with this requirement of the commission; that it is impossible to deal justly with the revenues of the water department of the city of Milwaukee unless all interest from the funds of the water department are credited to that department; and you ask my opinion as to whether the commission has exceeded its jurisdiction in the matter.

It is unquestionable that the city of Milwaukee, owning and operating its waterworks plant, is a "public utility" and so subject to the same control by the commission as any other such utility. See section 1797m—1. Similarly the validity of section 1797m—8 and sections 1797m—9 and 1797m—14, requiring every public utility to keep its accounts in the manner and form prescribed by the commission cannot be doubted. See *Wis. Imp. Co. v. Pier*, 127 Wis. 325, 337. *Interstate Commerce Commission v. Goodrich Transportation Co.*, 224 U. S. 194, 216; the latter case holding that a similar provision in the law creating the interstate commerce commission is valid even though it requires a carrier to account as to its intrastate business and business other than that carried on by it as a common carrier.

Section 1797m—14 (1) provides that "the commission shall provide for the examination and audit of all accounts and all items shall be allocated to the accounts in the manner prescribed by the commission." It follows that the commission may require the public utility to treat as income whatever is properly such, and to require the utility to so keep its books as to show such fact. The only question thus is as to whether the water fund or the general fund of the city of Milwaukee should be credited with the interest received by the city on money belonging to the water fund.

The assistant city attorney of Milwaukee rests his opinion that the water department has no right to receive any part of the interest paid to the city on the fact that "the charter does

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not contemplate a separate fund strictly, belonging individually to the water department, but section 7, chapter 10, of the charter provides: 'There is hereby created *for said city* a separate fund to be called water fund;' so that the water fund being a city fund, "any interest on the fund belongs to the city of Milwaukee."

There can be no question but that the water fund belongs to the city of Milwaukee. So do all its funds, but the city's power to dispose of them is not unlimited. "When money is raised for a special purpose under an express limitation to a particular use it cannot lawfully be used for any other purpose." *Rice v. Milwaukee*, 100 Wis. 516, 523. "A fund raised by a city for a special purpose 'as a trust fund and equity will in a proper case interfere to prevent its diversion.'" *Weik v. Wausau*, 143 Wis. 645, 7. The fund in question is clearly within the principle of the above cases, for section 7 of chapter 10, of the Milwaukee city charter, provides that the water fund "is hereby exclusively devoted and appropriated to the construction and maintenance of the city waterworks—and to the payment of city water bonds until the said works shall be wholly completed and the said bonds wholly paid." The water fund is thus beyond the power of disposal by the city for general purposes. See also section 10, chapter 17, Milwaukee charter.

I can see no reason to support the interest earned by the fund from the fund itself. The supreme court has said that "in the absence of any statute separating interest from the fund and diverting it to other uses, such interest was an accretion or increment to the fund thus becoming a part of it." *State v. McFettridge*, 84 Wis. 473, 523. This was said in deciding that the state, not the state treasurer, was entitled to the interest earned on deposits on state funds, and in the absence of any statute providing for a different disposition of the interest earned by the water fund the principle of the above decision seems to me to require that such interest be devoted to the same uses to which the fund itself is pledged.

My conclusion, therefore, is that the commission has not

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exceeded its jurisdiction in requiring the city of Milwaukee to keep in the accounts of the water department all interest received by the city on money belonging to the water department.

Official Opinions—Oil Inspection.

OPINIONS RELATING TO OIL INSPECTION.

Oil Inspection—Illuminating Oils—Gasoline—Cans in which gasoline is sold must be painted vermilion red.

Cans not painted in any manner similar to the requirement for cans for the delivery of gasoline, may be used for the delivery of kerosene.

MR. E. L. TRACY,

State Oil Inspector,

Milwaukee, Wisconsin.

October 31, 1910.

You state in your letter that you would like to have an opinion from me as to whether or not we can prohibit the use of the marked cans of the Conneaut Can Company in Wisconsin.

In reply I will say that section 1421o, chap. 363, Laws of 1909, provides as follows:

“Every person dealing at retail or wholesale in gasoline, benzine, or naphtha, and other like products of petroleum in this state, shall * * * deliver the same to the purchaser only in barrels, casks, jugs, packages or cans, painted *vermillion red* and having the word ‘gasoline,’ ‘benzine,’ and the name of such other like products of petroleum, plainly stenciled in English thereon.”

It is self-evident that the package or can submitted to this department does not comply with the above quoted law and therefore could not be used for gasoline, etc. It is not painted vermilion red and contains no stenciling. In addition to the above language said section contains the following:

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“No person keeping for use or using kerosene shall put up or keep the same in any barrel, cask, jug, package or can painted or stenciled *as hereinbefore provided.*”

The very fact that the can in question cannot be used for gasoline, benzine or naphtha allows it to be used for kerosene and other substances. By no stretch of imagination can it be said that the can is painted red. It contains but two stripes of color, one at the bottom and one at the top and these stripes are not vermilion. The law in question being a penal one will be strictly construed against the state in a criminal case. It is impossible to reach out and control all manner of cans or jugs which may be manufactured, even though they may contribute in a small degree to the danger of the business which is attempted to be regulated. It seems to me that there is nothing in this opinion that conflicts in any manner with the opinion of this department rendered you on October 23, 1909, and to which you refer. In the specific case under consideration it seems to me that there is not sufficient similarity in the marking provided by law and the marking as found on the can in question to justify you in bringing an action.

Oil Inspection—Tests of oil or gasoline made by the deputy oil inspectors are matters of public record.

MR. LOUIS F. MEYER,

April 14, 1911.

State Supervisor of Inspectors of Illuminating Oils.

You inquire whether the number of barrels of oil or gasoline inspected for any one firm in any given locality or in the entire state and the tests of such oil or gasoline made by your department are matters of public record.

In answer I will say that section 1421k provides as follows:

“Every deputy inspector shall keep a true record of all casks, barrels, tanks or other packages of oil tested by him, which record shall state the time and place of inspection, the number of casks, barrels or other packages then and

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there examined, the name of the person for whom or at whose request such examination was made, the mark or brand affixed to the casks, barrels or other packages, together with any further facts that may seem to him worthy of record or shall be required by the state supervisor; such account shall be open to examination by any person."

In view of the provisions of this law I must answer your question in the affirmative.

Oil Inspection—Public Officers—A person has the right to examine the public records in the office of the department of oil inspection and make transcripts therefrom.

HON. LOUIS F. MEYER,

May 18, 1911.

Supervisor of Oil Inspectors.

You state that you have received my opinion holding that a number of barrels of oil or gasoline inspected for any one firm in any given locality or in the entire state and the tests of such oil or gasoline made by your department are matters of public record. You now desire my further opinion as to whether or not the right of any person to examine such records of your department carries with it the right to make transcripts of such records.

In answer I will say that section 1421k, cited in my former opinion to you under date of April 14th, 1911, contains the following: "Such accounts shall be open to examination by any person." It is the general rule that the right to inspect and examine public records includes, of necessity, the right to make copies thereof or extracts or memoranda therefrom. See 24 Amer. & Eng. Ency. of Law, page 185 and cases cited in note 4.

I am therefore of the opinion that if a person presents himself at your office at the proper time and requests access to your records you have no right to absolutely refuse him the examination of said records and the making of transcripts thereof.

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Oil Inspection—A wholesaler dealing in oil who mixes with other oil of a different test an oil of a later test and sells the same is liable to a fine.

HON. LOUIS F. MEYER,

July 12, 1911.

State Supervisor of Inspectors of Illuminating Oils.

You state that most of the oil and gasoline received by wholesalers in Wisconsin is shipped in tank cars; that under the provisions of section 1421j it has been the practice of the deputies of your department to inspect such oil or gasoline in such tank cars before the product is unloaded into the storage tanks of the wholesaler; that it commonly occurs that the storage tanks into which the inspected contents of such tank cars are unloaded are not empty, but contain varying quantities of oil or gasoline previously received and inspected; that if, as frequently happens, the oil or gasoline remaining in the storage tank at the time of unloading a new consignment differs in test from that in such new consignment and the two are mixed in the storage tank, the resultant mixture will have a test or tests different from that or those of either of the component parts.

You inquire whether the oil companies have the right, in view of the provisions of paragraph 6 of section 1421e of the amended statutes, to thus mix the oil and sell the mixture, representing it to have the test of the new consignment.

Said paragraph 6 provides:

“Any person . . . who shall offer for sale or shall sell any such oil or gasoline, benzine, naphtha and other like products of petroleum, representing it to be other and different in quality or kind than as represented to the person so purchasing the same or without providing and exhibiting in a conspicuous place where such oil or gasoline, benzine, naphtha and other like products of petroleum is (are) sold, a sign or place announcing and plainly proclaiming to all intending purchasers the test, both flash and burning, according to the last certificate issued by the deputy inspector making the inspection of the product as to exclusive qualities

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and the gravity test of gasoline provided for in this act shall be liable to a fine”

The same paragraph makes the refilling of any cask, barrel or other package having a deputy inspector's seal, mark and brand without first canceling or defacing said seal, brand, stamp or mark and having the same retested a misdemeanor and imposes a fine upon the person or persons so violating the same.

I am of the opinion that under this statute the wholesaler who mixes with other oil of a different test an oil of a later test and sells the same is liable to the fine indicated.

—

Oil Inspection—Gasoline—Not necessary that storage tanks in which gasoline is unloaded from cars be painted red under Sec. 1421o, Wis. Stat.

HON. LOUIS F. MEYER,

July 14th, 1911.

State Supervisor of Inspectors of Illuminating Oils.

In yours of the 13th you ask:

“Do the provisions of section 1421o (chapter 363 of the laws of 1909) make it necessary for Wisconsin oil dealers to have their large storage tanks for gasoline painted red, with the word ‘gasoline’ plainly stenciled in English thereon? The tanks in question are the large stationary ones into which the gasoline is unloaded from the tank cars and from which it is in large part either wholesaled or unloaded into tank wagons for delivery to consumers and retailers.”

That part of section 1421o to which you undoubtedly refer provides:

“Every person purchasing gasoline, benzine, naphtha or other like products of petroleum for use or sale shall procure and keep the same only in barrels, casks, jugs, packages or cans painted and stenciled as hereinbefore provided.”

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You will notice that in this part no reference is made to storage tanks, tank cars or tank wagons. Other sections of the same law use these terms in connection with the terms "barrels, casks or packages." The second paragraph of section 1421j provides that such products "shall not be transferred into warehouses or storage tanks or otherwise unloaded before inspection," and, again, that when such products have been inspected, "no other inspection shall be necessary, but that the deputy shall, when such products are put into stationary tanks or barrels, mark, stamp, seal or brand them without extra charge." The fourth paragraph of the same section defines the term "cask, barrel, package or sample."

We have been unable to find any decision of any state construing this or a similar section. We must confess that the question is not one entirely free from doubt and that, in giving our opinion, we cannot be at all certain that the courts would decide in accordance with us. We find that in 1909, in an opinion rendered by Attorney General Gilbert to Honorable Edward L. Tracy, he holds that the provision as to painting and marking receptacles for gasoline does not apply to tanks in which gasoline is placed where such tanks are a part of a lighting plant or system, and bases his opinion upon the fact that the gasoline is not really kept for use, but is in use. He further states:

"The evident purpose of this law is to require that receptacles containing gasoline and other highly inflammable substances shall be marked in such a way that those coming in contact with them may know their contents. It is to prevent the use of one liquid by mistake for another or the mingling of a highly inflammable substance with another by mistake."

In 1907 Attorney General Gilbert gave his opinion to Honorable Edward L. Tracy upon the effect of the law as it stood at that time, as applying to the transportation and sale of gasoline in iron barrels, and among other things said:

"The law does not require tank cars into which gasoline is transferred to be painted red. A reasonable inter-

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pretation and enforcement of the law would except iron tanks while being carried upon cars.”

In construing statutes the practical construction that has been given them by the general public and by the officers whose duty it is to enforce the law is taken into consideration by the court. We believe the fact to be that heretofore these storage tanks and the tank wagons used for delivering gasoline have not been painted red nor labeled and that no complaint has heretofore been made by any of the inspectors of illuminating oils. We also believe the fact to be that in most instances these storage tanks into which the gasoline is unloaded from the tank cars are owned by the producers of the oil, rather than by purchasers, while the provision of the statute relates to persons purchasing gasoline, etc., for use or sale.

It is therefore our opinion that such tanks need not be painted red or have the word “gasoline” plainly stenciled in English thereon.

Oil Inspection—Oil companies may legally be allowed a leeway of two degrees in certifying to the gravity of Oil.

HON. LOUIS P. MEYER,

August 15, 1911.

State Supervisor of Inspectors of Illuminating Oils.

I am in receipt of yours of August 10th, in answer to my request under date of August 10th, that you state reasons for suggesting that oil companies be allowed a leeway of two degrees in certifying as to the gravity of oil. You state:

“The gravity test of oil and gasoline is in the nature of a quality test in that the higher gravity oils and gasolines demand a higher price than the lower test products. It formerly was a common practice for oil dealers to sell a low test gasoline or kerosene representing it to be a high test product and charge for the same the price of such high priced product. Chapter 363 of the laws of 1909 as amended by chapter 359 of the laws of 1911 aims to prevent this

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fraud by requiring that placards stating the gravity of the oil or gasoline on sale be displaced in a conspicuous place on the premises of every vendor. It further requires that when oil or gasoline is sold from a tank-wagon, a sale ticket be issued to the purchaser on which is stated the gravity of the oil or gasoline covered by the ticket.

“Most vendors of oil or gasoline always handle the same oil and gasoline as each oil company makes a specialty of one or two standard brands. The gravity of the oil or gasoline handled by any one dealer is practically constant. At the same time it commonly happens that the gravity test of any standard brand of oil or gasoline will vary from time to time. This is due to the difficulty experienced by the refiners in always producing a product of the same gravity. This being true, under a strict interpretation of the law it would be necessary for the vendors and tank-wagon salesmen to change their placard or tank-wagon sale ticket with each new consignment of oil or gasoline. The change would seldom, if ever, be a change of more than one degree; but, nevertheless, would require a change in the placard or ticket.

“It has been found by experience that when it is required of the oil dealers to continually change their placards and tickets, there is a strong tendency to neglect to make such changes. The tendency is further to neglect to post placards or certify the gravity on the sale tickets. The result of this, then, is a very lax observance of the law. By allowing a leeway of two degrees in the certification of the gravity of gasoline and kerosene the oil companies will be enabled to have placards and sale tickets printed for each of their standard brands. For example, a certain company manufactures a standard brand of gasoline which always tests within one degree of sixty-two degrees. By allowing this company a leeway of two degrees, they furnish placards to their dealers on which it is stated that the gasoline on sale has a gravity of from sixty-one to sixty-three degrees. Their tankwagon sale tickets read the same way. This

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makes it impossible for a vendor or tank-wagon salesman to forget to certify the gravity of the gasoline on sale. At the same time, there being no material difference in price between a sixty-one and a sixty-three degree test gasoline, the purpose of the law is not defeated.”

In view of your explanation, which makes the matter clear, I am of the opinion that, in order to make the enforcement of said chapter 359 practical and successful, you are justified in allowing the companies a leeway of two degrees, to correspond to the ordinary fluctuations in the gravity of the oil in question.

Oil Inspection—Gasoline—Sold from tank wagons must be accompanied by sale tickets bearing the tests of such gasoline.

HON. L. F. MEYER,

August 25, 1911.

State Supervisor of Inspections of Illuminating Oils.

You ask for an interpretation of that part of sec. 1421e of the statutes as amended by chap. 363, laws of 1909 which makes provision for the furnishing of tank wagon sale tickets bearing the tests of the oil or gasoline from a tank-wagon agent or salesman.

You make the following statement of facts:

A certain tank-wagon oil salesman has a placard giving the tests of the oil and gasoline on sale displayed in a conspicuous place on his tank-wagon. He contends that because he has such a placard displayed that he is not required to furnish a sale ticket bearing the tests of the oil or gasoline sold to each purchaser. Does he under the provisions of this section have to furnish such sales ticket regardless of whether or not a placard giving the tests of the products on sale is displayed on his tank-wagon?

That part of section 1421e, as amended by ch. 363, laws of 1909, bearing upon this question reads as follows:

“It shall be the duty of the supervisor or his deputies to inspect all such petroleum products under whatever name

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called, whether manufactured within this state or not, and stamp the gravity test over his official signature, which shall also be stamped on the barrel, cask, or package inspected, before being sold or offered for sale within this state. Provided, however that any person, corporation, or vendor selling or delivering gasoline, benzine, naphtha, and other like products of petroleum for illuminating, heating, or power purposes in bulk by tank wagon shall, in lieu of the stamp or brand herein provided for, print or stencil on each tank-wagon-sale-ticket covering deliveries the following; etc.”

It is important in this case to consider the words used in the statute. What is it that should be stamped before being sold or offered for sale without this stamp? The statute says it is the barrel, cask or package, that is, the barrel, cask or package to be offered for sale. The intention, evidently, it to give to the purchaser with the gasoline or other products of petroleum, something showing the tests. When sold from a tank-wagon no barrel, cask or package goes with the oil sold. There is nothing which can be stamped. The statute therefore provides that where oil is sold in bulk from a tank-wagon the vendor shall “*in lieu of the stamp or brand*” deliver the sale ticket therein provided for.

Webster defines the word *lieu* as follows: Place; room; stead;—used chiefly in the phrase *in lieu of*, that is, instead of.

In volume 4 of Words and Phrases, pp. 3475—3476, there are a number of definitions of this term “*in lieu of.*” Among them I find the following:

“*In lieu of*” signifies “*instead of,*” “*in place of,*” and, as used in a bill of sale reciting that it is given “*in lieu of,*” a certain chattel mortgage, shows that it was intended simply as a security for the debt due him, and was intended to take the place of the chattel mortgage. *Irwin v. McDowell* (Cal.) 34 Pac. 708, 709.

“*In lieu of dower*” as used in a will in which the testator makes provision for his wife in the following language: “I loan

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to my wife certain land 'in lieu of dower' testator also conveying certain slaves to his wife "to her, her heirs and assigns forever", and bequeathing to her certain perishable property in fee simple, is construed so as to limit the estate of the wife in the land to her life. *Britt v. Rawlings*, 13 S. E. 336, 87 Ga. 146.

The phrase "in lieu and full satisfaction of dower", in a contract that my wife is to have and hold certain land as a jointure in lieu and full satisfaction of dower, means that she surrenders all claim to dower. *Bryan vs. Bryan* 34 S W. 260, 261, 62 Ark. 79.

The phrase "in lieu of all other taxes," as used in Acts 1893, ch. 89, par. 4, providing that each insurance agent doing business in the state in counties of 50,000 inhabitants or over shall annually pay the sum of \$20 as a state privilege tax in lieu of other tax, is a positive exclusion of every other privilege tax. The phrase has no other office or meaning. It follows, therefore, that the municipal privilege tax laid on insurance agents by the act of 1899 was implicitly repealed by the act of 1893. *Hunter vs. City of Memphis*, 26 S. W. 828, 829, 93 Tenn. (9 Pickle) 571.

A bank charter providing that the bank should pay to the state an annual tax of a certain amount on its capital stock, which should be "in lieu of all other taxes", means that none other than the tax specified, however described, can be demanded. It limits the bank's liability to the specific tax. The term has the effect of exempting from taxation the property of the bank, as well as the individual property of the shareholders in the corporate stock and its shares. *State of Tennessee v. Bank of Commerce* (U. S.) 53 Fed. 735, 736.

"In lieu of", as used in Act. Cong. Dec. 24, 1861, providing that from and after the date of the passage of this act, "in lieu of" the duties heretofore imposed by law on articles hereinafter mentioned, there shall be levied certain rates of duty, is equivalent to direct repeal. Terms more implicit and comprehensive to effect a repeal of the pre-

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vious statutes relating to similar articles could not be employed. *Gossler v. Goodrich* (U. S.) 10 Fed. Cas. 836, 839.

You will note too that the statute provides that a vendor *shall* deliver such ticket in lieu of the stamp and brand.

In my opinion a proper interpretation of this part of the statute requires that the sale tickets therein provided for be delivered with each delivery of oil regardless of whether or not a placard giving the tests of products on sale is displayed on the tank wagon.

Oil Inspection—An action will lie to collect fees from a company for inspecting the oil used for power purposes.

HON. L. F. MEYER,

September 1, 1911.

State Supervisor of Inspectors of Illuminating Oils.

You have forwarded to me the letter addressed to you by Chas. H. Rahr, Jr., who claims that oil used for power purposes need not be inspected as it is not sold but simply used.

You state that there is due from this firm \$12.20 fees for inspecting kerosene oil for power purposes. You also state that the deputy who made the inspection at the end of the month reported the said amount of fee as collected and turned in that amount although he did not actually collect the said \$12.20, but expected to receive it without any trouble.

You inquire whether you can enforce the collection of the inspector's fees from the Rahr Brewing Company, the Company in question, for the oil which is used for the power purposes and if so what action should be taken to bring about such collection.

In answer I will say that the statute expressly provides in section 1421 as amended by ch. 395, laws of 1911, as follows:

“Any person who shall knowingly use or furnish for use for illuminating, heating, or power purposes, any oil, gasoline, benzine, naphtha, or other like products of petroleum, which shall not have been properly examined or tested, and stamped, sealed or marked as herein provided, shall be liable to a fine of not less than five dollars nor

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more than five hundred dollars, and any person so offending against the provisions of this act shall be responsible in damages to the party injured, in the event of injury arising or growing out of the use of any oil so offered or provided for sale or use.”

In other provisions of said chapter 359 of the laws of 1911 and ch. 363, laws of 1909, which have not been repealed it is very evident that oil must be inspected before it can be used. I am therefor of the opinion that you can enforce the collection of the inspector's fees from the Rahr Brewing Co. for the inspection of kerosene oil used for power purposes only.

In view of the fact that the deputy has paid the amount to the state, the state will have no action against the company, but a personal action should be brought by the deputy for the said fee if they refuse to pay it after the law has been pointed out to them.

Oil Inspection—Under Section 1421o of the statutes, it is not an offense to deliver kerosene in a can the top and bottom rims of which are painted red.

HONORABLE LOUIS F. MEYER,

September 25, 1911.

State Supervisor of Inspectors of Illuminating Oils.

You state that it has come to your attention that several manufacturers are placing on the market kerosene cans having the top and bottom rims painted red, while all parts of the cans other than the rims are unpainted, and you ask whether or not this is a violation of the provisions of section 1421o, as amended.

Section 1421o provides in part that all dealers in gasoline, benzine or naphtha and other like products of petroleum in this state shall deliver the same to the purchaser only in barrels, casks, jugs, packages or cans “painted vermilion red and having the word ‘gasoline,’ ‘benzine’ and the name of such other like products of petroleum plainly stenciled thereon. . . . No person keeping for use or using kerosene shall put or keep

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the same in any barrel, cask, jug, package or can painted or stenciled as hereinbefore provided.”

I do not find that this particular provision has ever been construed by the courts. The statute is a penal one and the courts would construe it most strictly as against the State. That part of the statute requiring the painting of gasoline cans, in my opinion means that the whole can shall be painted vermilion red, or at least substantially all of the can. The object of the statute undoubtedly was to prevent mistakes being made, so that persons intending to use kerosene would not through mistake take a can containing any of those products of petroleum which are required to be kept in a can so painted. It would hardly be contended, I think, that a can having simply the top and bottom rims painted red could be confused with a can substantially all of which is painted red.

It is therefore my opinion that kerosene cans painted in the manner indicated in your letter do not violate the provisions of the statute referred to.

Oil Inspection—Kerosene Oil used for heating purposes must be inspected before used, sold or offered for sale

DEXTER WITTE,

November 24, 1911.

Chief Deputy Oil Inspector.

You inquire whether kerosene used as fuel for manufacturing purposes is subject to inspection by your department; that the question is presented to you by the Wadhams Oil Co. of Milwaukee, who desires to use (burn) kerosene for the purpose of melting metal in some cupola.

In answer to your inquiry I would say that by section 1421e of the statutes, as amended by chapter 359 of the laws of 1911, it is provided that

“All mineral or petroleum oil or any oil or fluid substance which is the product of petroleum or in which any product of petroleum enters or is found as a constituent whether manufactured within this state or not, shall be

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inspected as provided in this act before being offered for sale or sold for consumption or used for illuminating or heating purposes within this state.”

Kerosene is a product of petroleum, as I understand it, and is clearly used for heating purposes in the case stated by you. It is burned for the purpose of generating heat to melt metal and clearly comes within the provisions of the law above cited.

Oil Inspections—1. Jobbers may change trade name of oil so long as they sell the oil which has been inspected.—2. Naphtha must not be mixed with gasoline in this state.

HON. DEXTER WHITE,

January 5th 1912.

Chief Deputy Oil Inspector.

You state that a certain jobber of illuminating oils in Wisconsin occasionally buys oil from competitors and changes the trade name and wholesales it to the retailers of the state. You inquire whether the fact that he changes the trade name makes it necessary for him to have the same again inspected.

In answer I will say that I find nothing in the statute that requires oil to be sold under the same trade name under which it was inspected. So long as the jobber sells the same oil that was inspected he is not violating any statute.

You also inquire, under date of December 28th, whether, under the provisions of section 1421e of the statutes, as amended, gasoline may be mixed with naphtha in this state and the mixture sold or used in Wisconsin for heating or power purposes.

In answer I call your attention to the following provision of said section 1421e:

“Any person who shall wilfully adulterate any illuminating or heating oil by adding thereto benzine, naphtha or parafine oil or any substance or thing whatever shall be punished by a fine of not less than fifty dollars nor more than five hundred dollars or by imprisonment in the county jail for not more than six months.”

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Under this provision it is unlawful in this state to mix gasoline with naphtha.

Oil Inspections—Gasoline—Drums in which gasoline is shipped into state need not be painted red.

Such drums, when used for delivery of gasoline within the state, after it has ceased to be a subject of interstate commerce, must be painted red.

Both vendor and vendee are guilty of an offense if such drums are used for delivery within the state without being painted red.

HON. LOUIS F. MEYER,

January 11th, 1912.

State Supervisor of Inspectors of Illuminating Oils.

You ask whether gasoline may be legally shipped into Wisconsin in drums or barrels holding approximately fifty gallons, such drums not being painted vermilion red, and not bearing the word "gasoline."

Section 14210 of the statutes, as amended by chapter 363 of the laws of 1909, provides:

"Every person dealing at retail or wholesale in gasoline, benzine or naphtha, and other like products of petroleum in this state shall deliver the same to the purchaser only in barrels, casks, jugs, packages, or cans, painted vermilion red and having the word 'gasoline,' 'benzine,' and the name of such other like products of petroleum, plainly stenciled in English thereon. No such dealer shall deliver kerosene in a barrel, cask, jug, package, or can painted or stenciled as hereinbefore provided."

You will notice that this part of this section relates wholly to persons dealing at retail or wholesale in this state. It has no application to a person without the state delivering gasoline within the state.

There is also another reason why this should not be interpreted as applying to gasoline shipped into this state from an

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other state, and that is, because gasoline so shipped is the subject of interstate commerce and as such is not subject to the laws of this state. The Congress of the United States has the exclusive right to legislate upon matters of interstate commerce.

“The right to sell any article imported is an inseparable incident to the right to import it, and there is no distinction in this regard between a sale at wholesale to individuals engaged in the jobbing or retail trade and a sale at retail to the consumer, provided the goods are sold in the original packages in which they were imported. The right of sale does not extend beyond the first sale by the importer after the arrival of the goods within the state.”

17 Am. and Eng. Ency. of Law, subject, Interstate Commerce, p. 66.

“After articles have left the hands of the importer they are no longer subjects of foreign or interstate commerce.

“The first sale in the state of the imported article destroys its character as an import and incorporates it with the mass of property in the state.”

Ib. p. 71.

“The right to conduct interstate commerce free from interference or regulation by the states includes the right to sell imported articles in the original package, regardless of the laws of the state, for the very purpose and motive of that branch of commerce which consists in transportation is that other and consequent act of commerce which consists in the sale or exchange of the commodities transported.”

Ib. p. 72.

Your second question is:

“If you answer this question in the negative, by whom has the law been violated in such case,—the Wisconsin man receiving such a shipment or the out-of-state man making the shipment?”

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The answer to your first question renders it unnecessary that I answer this.

Your next question is:

“May such unpainted and unstenciled drums or barrels be legally used for the shipment of gasoline from one point to another within the state of Wisconsin?”

In connection with this question you refer to the further provision of section 1421*o* of the statutes as amended, which reads:

“Every person purchasing gasoline, benzine, naphtha or other like products of petroleum for use or sale shall procure and keep the same only in barrels, casks, jugs, packages or cans painted and stenciled as hereinbefore provided.”

The authorities above referred to hold that one sale within the state may be made in the original package. That being true, if the gasoline is imported into this state in unpainted and unstenciled drums or barrels, the importer may make one sale within the state in the same drums or barrels and, if necessary to make delivery thereof, could make shipment from one point to another within the state. In an opinion given you under date of July 14th, 1911, it was held that the large storage tanks for gasoline, being the large stationary ones in which gasoline is unloaded from the tank cars, need not be stenciled and painted as provided in this section. In an opinion given you under date of September 21st it was held that tank wagons from which gasoline is retailed need not have the placard required by section 1422*e* of the statutes displayed thereon. If these drums or barrels to which you refer are the large stationary tanks that you referred to in your former inquiry, then, in my opinion, they need not be painted or stenciled as provided by this section. If, however, the dealer, whether wholesale or retail, uses these drums or barrels as receptacles in which to make delivery of the gasoline, so that the purchaser receives such drum or barrel itself as well as receiving the contents thereof, then the provisions of the section quoted would ap-

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ply, and such drums or barrels should be painted and stenciled as therein provided.

Your next question is:

“In view of this provision, if you answer the preceding question in the negative, by whom has the violation of the law been committed, the party making the shipment or the party receiving the shipment?”

In answering this question I assume that it does not refer to the first sale made within the state, in the original package, but refers to some subsequent sale. With that understanding, in my opinion the dealer making the sale and the one purchasing for use or sale are each guilty. The vendor being guilty under the first part of section 142vo and the purchaser under the second part. If however, such shipment be merely the delivery upon the first sale within the state in the original package, then section 1421o has no application.

Oil Inspection—Oil Inspectors have no authority to allow the mixture of kerosene that tests below the standard with kerosene that tests above the standard so as to make the mixture come up to the required standard.

HON. LOUIS F. MEYER,

January 13th, 1912.

State Supervisor of Inspectors Illuminating Oils.

You state that several carloads of kerosene have been recently rejected by your department under the provisions of section 1421f of the statutes, as amended, and that the oil was in no case more than six degrees below the legal standard; that kerosene that tests to within a few degrees of the legal standards may be mixed with equal quantities of kerosene testing considerably above the legal standards and the resulting mixture found to test above the standards.

You inquire whether or not you are authorized to allow, under the provisions of the oil inspection law, and oil company to add to rejected oil a sufficient quantity of approved oil to bring the resultant mixture above the Wisconsin standards.

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In answer to this inquiry I will say that section 1421g in part provides, concerning rejected oil:

“but, if the oil so tested shall not meet the requirements specified in this chapter, he shall mark in plain letters by stencil, brand, stamp or seal as required the words ‘rejected for illuminating purposes,’ with the date of testing, name of the district, and his official signature, and issue a certificate to that effect; and it shall be unlawful for any person to sell such oil for illuminating or heating purposes.”

Section 1421e provides a penalty for the sale of rejected oil. As the above quoted statutes specially state the steps to be taken by the inspector when oil is found not up to the standard, it will be necessary for the inspector to follow the mandates of the statute. To authorize the party to add to rejected oil good oil, so as to bring it up to the standard would be violation of this statute. I am of the opinion that you have no authority to do this.

Oil Inspection—Person selling oil from a tank wagon by the gallon is selling “in bulk” under section 1421e of the statutes.

HON. DEXTER WITTE,

January 30th, 1912.

Chief Deputy State Supervisor Inspectors Ill’g Oils.

You call my attention to the following provisions of section 1421e of the statutes:

“Provided, however, that any person, corporation, or vendor, selling or delivering gasoline, benzine, naphtha, and other like products of petroleum for illuminating, heating, or power purposes in bulk by tank-wagon shall, in lieu of the stamp or brand herein provided for, print or stencil on each tank-wagon-sale-ticket covering deliveries the following:” (then follows the certificate.)

You state that much of the oil and gasoline sold in Wisconsin is sold in small quantities from tank wagons; that it seldom,

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if ever happens that the entire contents of a tank-wagon are sold and delivered to one purchase. You inquire whether, when a purchase of several gallons of oil or gasoline is made from a tank-wagon agent, such oil or gasoline is sold "in bulk," within the meaning of the above quoted statutory provision. You state that in commerce a "bulk sale" refers to the sale of any fraction of the contents of the original package or vessel, as, for example, the sale of five pounds of crackers from a fifty pound box is said to be a sale "in bulk," but that this does not appear to be in accordance with the dictionary definition of the word "bulk."

In answer to your inquiry I will say that I think that the interpretation given by you to the words "in bulk" is correct. Webster defines "in bulk" as, "In a mass; not inclosed in separate packages or divided into parts; in such shape that any desired quantity may be taken or sold."

A person selling oil by the gallon from a tank-wagon to the customers is selling "in bulk" and in my opinion comes under the provisions of this statute.

Oil Inspection—A Store keeper selling kerosene from a red container is not violating Sec. 1421o.

HON. DEXTER WITTE,

January 30th, 1912.

Chief Deputy State Supervisor Inspectors Ill'g Oils.

You submit a communication from J. C. Niedbalski, Deputy Oil Inspector, regarding the keeping of kerosene in red cans. He asks:

"Is a dealer who keeps kerosene for sale in red cans guilty of violating section 1412o, conceding that no delivery can be proved and no proof can be offered that he keeps it for use or is using the same, but is only selling the same from cans painted red?"

Section 1421o provides in part as follows:

"Every person dealing at retail or wholesale in gasoline, benzine or naphtha and other like products of petroleum in

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this state shall deliver the same to the purchaser only in barrels, casks, jugs, packages or cans painted vermilion, red and having the word 'gasoline,' 'benzine,' and the name of such other like products of petroleum, plainly stenciled in English thereon. No such dealer shall deliver kerosene in a barrel, cask, jug, package or can painted or stenciled as hereinbefore provided. Every person purchasing gasoline, benzine, naphtha or other like products of petroleum for use or sale shall procure and keep the same only in barrels, casks, jugs, packages or cans painted and stenciled as hereinbefore provided. No person keeping for use or using kerosene shall put or keep the same in any barrel, cask, jug, package or can painted or stenciled as hereinbefore provided."

This is a criminal statute, which must be strictly construed in favor of the defendant. The statute does not prohibit the selling of kerosene from red cans, but only the delivery in and keeping for use in such cans.

I am therefore of the opinion that the question must be answered in the negative.

Oil Inspection—Gasoline—Products containing gasoline, benzine, naphtha or other like products of petroleum as a constituent part thereof, when sold in cans, bottles, or other containers larger than one quart, such cans, bottles or other containers must be painted vermilion red, under Sec. 14210 of the statutes.

HON. LOUIS F. MEYER,

February 12, 1912.

Chief Supervisor of Inspectors of Illuminating Oils.

You state that section 14210 of the statutes provides in effect that, when stove polishes containing gasoline, benzine or naphtha are sold in cans containing not more than one quart, such cans must bear the label described in this section, and you ask:

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“When such stove polishes are sold in cans containing more than one quart, must the cans then bear such a label, or must they be painted red?”

Section 14210 is the section providing that all barrels, casks, tugs, packages or cans in which gasoline, benzine, naphtha and other like products of petroleum are sold or are kept for use or for sale shall be painted vermilion red. The latter part of the section reads:

“provided, however, that in case of gasoline, benzine and naphtha or other like products of petroleum being sold in bottles, cans or packages, or any product that contains gasoline, benzine or naphtha or other like products of petroleum as a constituent part thereof, of not more than one quart for cleaning and similar purposes, it shall be deemed sufficient if the contents of such bottles, cans or packages are so designated by a label,” etc.

The fact that this is added as a proviso and relates only to such products in quantities of not more than one quart indicates that when a larger quantity is sold it must comply with the other parts of the section: that is, the container must be painted red.

Oil Inspection—Kerosene—Inspection of Illuminating Oils—

When the sample, drawn from a barrel of kerosene, by a deputy oil inspector, in the usual manner, tests below the required standard, the barrel should be rejected, even though, owing to changes in temperature, certain parts of the oil have separated from the balance, and the sample so taken is from such balance.

HON. LOUIS F. MEYER,

February 12, 1912.

State Supervisor of Inspectors of Illuminating Oils.

You state that an oil company doing business in Wisconsin handles a certain brand of Pennsylvania kerosene, which, because of incomplete refining, or for other reasons, consists of

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a mixture of heavy, high test oil with light, low test oil; that several consignments of this oil have recently been received in Wisconsin; that when exposed to temperature lower than twenty degrees below zero this oil has been found to undergo the following changes: the heavy, high test oil will chill out, in part at least, and settle to the bottom, adhering to the sides of the barrel in which it is contained, in the form of flakes or thick liquid, and the lighter, low test oil will remain on top as a layer of thin liquid, which may vary from several inches to several feet in thickness; that the custom of the deputies of your department is to draw their samples for testing through the top of the barrel; that the hose or syringe used to draw such samples extends an average distance of approximately one foot below the top surface of the oil; that in cases such as you have outlined the sample taken in this manner will consist entirely of the light, low test fraction, which will be below the Wisconsin standards; that as the weather moderates and the temperature rises the chilled-out flakes and the thick high test oil, formerly adhering to the sides and remaining in the bottom of the barrel, again assume the form of a thin liquid and mix with the light, low test fraction; that a sample taken in such moderate weather would consist of a mixture of the high test with the low test fraction and would be above the Wisconsin standards; that if this oil is not allowed to reach an extremely low temperature (lower than 15 or 20 degrees below zero) there will be no further separation of the high test from the low test fractions and, accordingly, the oil will be safe for use; but, on the other hand, if the oil be again allowed to reach a temperature of lower than 23 degrees below zero, such separation will again take place and oil then drawn through the top of the barrel will again be found to test below the Wisconsin standards and would doubtless prove dangerous to use because of its greater explosiveness.

You ask whether, under the law, you are justified in approving oil of this kind, or whether you would be legally justified in prohibiting the use of this oil until some later date,

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when you could be reasonably certain that the oil would not again be subjected to such extreme temperatures.

Section 1421d of the statutes provides in part:

“Every deputy inspector shall examine and test all oils, gasoline, benzine, naphtha and other like products of petroleum offered for sale or for use for illuminating, heating or power purposes, by any person in the district assigned him and not having been previously tested and stamped, sealed or branded by a deputy inspector of this state.”

Section 1421e provides what products are to be inspected and the nature of the test and, among other things, provides:

“It shall be the duty of the supervisor or his deputies to inspect all such petroleum products under whatever name called, whether manufactured within this state or not, and stamp the gravity test over his official signature, which shall also be stamped on the barrel, cask, or package inspected, before being sold or offered for sale within this state.”

Section 1421f provides in part:

“Any oil which shall fail to stand the test above described shall be deemed unfit for illuminating or heating purposes, and the barrel, cask, tank or other package containing the same shall be marked ‘rejected,’ as hereinafter provided.”

Section 1421g provides in part:

“And if, upon examination or test, any such oil or gasoline, benzine, naphtha, and other like products of petroleum shall be found to meet the requirements of sections 1421c to 1421p inclusive, he shall affix the package, cask or barrel containing the same a brand, stamp, seal or mark or any required combination thereof,” etc.

Another provision of this same section is:

“but if the oil so tested shall not meet the requirements specified in this chapter, he shall mark in plain letters

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by stencil, brand, stamp, or seal as required the words 'rejected for illuminating purposes,' with the date of testing," etc.

From this it would appear to me that, if the sample inspected be drawn from the barrel or other container in substantially the same manner as oil sold would be drawn therefrom, so that such sample is a fair sample of the oil that would probably be delivered to the purchaser from such container and the sample so drawn tests below the required standards of this state, then such oil should be rejected. There is no provision in the statute for rejecting a part of a barrel or cask of oil and approving the remainder. The purpose of the entire law relating to the inspection of illuminating oils is to protect the purchaser against dangerous oils. Such purpose would be defeated by approving a cask or barrel of oil that was in such a condition that, while some of the purchasers from such cask or barrel would obtain oil perfectly safe, other purchasers from the same cask or barrel would obtain oil that was dangerous.

Oil Inspection—Gasoline—A substantial compliance with the law is all that is required. If stove polish, containing gasoline, or other like product of petroleum, is sold in cans containing more than one quart, and such cans have securely pasted on their sides vermilion red labels, with the word "gasoline," or other proper name to designate such petroleum product, plainly printed thereon, it is a substantial compliance with Sec. 14210 of the Statutes.

HON. LOUIS F. MEYER,

February 27, 1912.

State Supervisor of Inspectors of Illuminating Oils.

In your letter of February 23d you ask:

"Would it be deemed sufficient compliance with this section of the statute for a manufacturer of stove polishes containing gasoline, benzine or naphtha as a con-

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stituent part thereof to sell such polishes in quantities of more than one quart in cans the sides of which are completely covered with a red label, such red label bearing considerable matter printed in ink of another color and the tops and bottoms of such cans not being red and bearing no label?"

The provision of section 1421o with relation to the cans in which such materials may be sold is that the cans shall be "painted vermilion red and have the word 'gasoline,' 'benzine' and the name of such other like products of petroleum plainly stenciled in English thereon." All that is required is a substantial compliance with this law. If the labels are of the proper color and have the words printed thereon as required by the statute and are firmly attached to the cans, so that the purchaser is fully and fairly warned that such cans do contain gasoline, benzine or other like product of petroleum, in my opinion the law has been complied with.

As to the other printing upon such labels: I do not find anything in the law prohibiting the printing of other matter upon the can. Of course, there should not be so much of the other printing as to substantially interfere with the warning intended to be given to the purchaser.

Oil Inspection—State Oil Inspectors—Annual Report—Sec. 20—24 of ch. 657. Laws of 1911, repeals part of Sec. 1421c (ch. 363, laws 1909), so that annual report of State Oil Inspector should be filed within 60 days after June 30th and not on Oct. 1st.

HON. LOUIS F. MEYER,
State Oil Inspector.

May 23, 1912.

Although section 1421c (chapter 363, laws of 1909) requires you to make a report to the governor on the 1st day of October in each year, that provision is impliedly repealed by sections 20.24 and 20.25 of chapter 657, laws of 1911, which re-

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quire your annual report to "cover one year next preceding the first day of July of each year." Section 20.24 also requires such report to "be filed with the governor within 60 days next following the period covered."

Your report should, therefore, be filed with the governor within sixty days after June 30th, and should cover the year next preceding July 1st.

Oil Inspection—Illuminating Oils—"Gas oil" should be inspected.

HON. LOUIS F. MEYER,

June 20, 1912.

State Supervisor of Inspectors of Illuminating Oils.

In your letter of the 19th you ask whether, under the requirements of the oil inspection law, "gas oil" is subject to inspection by your department. You explain that gas oil is a petroleum product, used to generate gas; that the gas so generated is then used in gas engines for power purposes.

Section 1421e of the statutes provides in part:

"All mineral or petroleum oil, or any oil or fluid substance which is the product of petroleum, or into which any product of petroleum enters or is found as a constituent element, whether manufactured within this state or not, shall be inspected as provided in sections 1421c to 1421p, inclusive, before being offered for sale or sold for consumption or used for illuminating or heating purposes within this state. For the purposes of sections 1421c to 1421p, inclusive, all gasoline, benzine, naphtha, or other like products of petroleum under whatever name called, used for illuminating, heating, or power purposes, shall be deemed to be subject to the same inspection and control as provided for in sections 1421c to 1421p, inclusive, for illuminating oils, except . . ."

It would seem from your explanation that gas oil is a "like product of petroleum" within the meaning of the latter part

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of the language above quoted, and that, therefore, it is subject to inspection by your department.

The explanation given by you is not so full and explicit as to the nature of this gas oil as to enable us to say positively that this would be the construction placed by the courts upon this section as related to the inspection of this oil. I believe, however, that, until the court has passed upon the question, it is your duty to construe the law as requiring the inspection of this oil. Of course if, in fact, it is not a "like product," as gasoline, benzine, etc., the section would not apply.

Note.—See opinion rendered Meyer, July 2, 1912.

Oil Inspection—Illuminating Oils—Public Officers.—In view of the further information furnished it is held that "gas oil" is not subject to inspection.

HON. LOUIS F. MEYER,

July 2, 1912.

State Supervisor of Inspectors of Illuminating Oils.

In your letter of the 1st you refer to my opinion given you under date of June 20th as to the duty of your department to inspect "gas oil."

In that opinion I stated that, because of the meager information at hand, it was not possible to definitely determine whether such oil should be inspected in your department or not. You now give me this further information:

"Gas oil may be briefly described as being crude petroleum from which the gasoline and naphtha fractions, which are the more explosive, inflammable and dangerous parts, have been removed. It is unrefined and unpurified, and is black in color, which indicates its dirty, impure condition. It may be here stated that all refined products of crude petroleum used for illuminating, heating or power purposes, such as kerosene, gasoline, benzine and naphtha, are water white in color. This 'gas oil' then is merely crude petroleum which has been made

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less dangerous and inflammable by the removal of the lighter naphtha fractions. I may here call your attention to the fact that section 1421m R. S. exempts crude petroleum from inspection.

“Crude petroleum is made up of various fractions which may be separated by distillation. These fractions are benzine, gasoline, naphtha, kerosene, light machine oils, lubricating oil, semi-fluid oil, grease, vaseline, paraffine and waste products. All of these products are distillates from crude petroleum cleaned and purified by various chemicals. ‘Gas oil,’ however, is not a distillate. It is merely the crude petroleum from which the lightest and most dangerous distillates have been taken.

“This ‘gas oil’ always has tests far above the standards prescribed by section 1421j R. S. Section 1421i R. S. describes the method to be used by this department in the making of tests. Tagliabue’s Open Cup Oil Tester requires that a water bath be used to heat the oil. Water boils at 212 degrees Fahrenheit, yet both the flashing and burning points of this ‘gas oil’ are above 212 degrees Fahrenheit. Hence it would be impossible to test this ‘gas oil’ after the manner prescribed by section 1421i,”

and you ask whether, in view of these further facts, this “gas oil” is, in my opinion, subject to inspection.

My former opinion, to which you refer, was based upon the supposition that this “gas oil” was “a like product of petroleum” to gasoline, benzine, naphtha, etc. and therefore subject to inspection under section 1421e. It now appears from what you state that the “gas oil” is in fact merely crude petroleum from which the more dangerous elements have been removed. In the case of *Clark v. the City of Janesville*, 10 Wis. 136, the court say:

“The existing condition of things, the evils to be remedied, the objects to be attained, may all be looked at, with the closest scrutiny, and the clearest judgment, in order to determine what the law is.”

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It appears to me that the laws relative to the inspection of oils were enacted with a view to reducing the danger from explosion. It was evidently the thought of the legislature that this danger was absent, or at least reduced to a minimum, in the case of crude petroleum, and they therefore provided that it should be exempt from the provisions of the law relating to inspection. It appears to me that still less did they have in mind the idea that crude petroleum from which the explosive elements have been removed should be inspected. In view of the further information you have given me it is my opinion that this so-called "gas oil" is not subject to inspection.

Official Opinions—Peddlers.

OPINIONS RELATING TO PEDDLERS.

Peddlers—A person who conducts a lemonade stand making the same and selling it is not a peddler nor a transient merchant.

DAVID H. DAVIES,

August 13, 1910.

State Treasury Agent.

Yours of August 10th, together with a letter from E. E. Blashek, of La Crosse, and a clipping from a newspaper, has been received. The clipping presents the following question:

“Is a man who conducts a lemonade stand on circus day a peddler or transient merchant, or should he be permitted to sell his wares without paying a special license fee?”

You ask for an official opinion upon this question.

It is clear that the person in question is not a peddler. A transient merchant, under chapter 490 of the laws of 1905, section 5, is defined as follows:

“A transient merchant within the meaning of this act is defined as one who engages in the vending or sale of merchandise at any place in this state temporarily and who does not intend to become and does not become a permanent merchant of such place.”

Merchandise is defined in the earlier dictionaries as, commodities or goods to trade with; objects of commerce; wares, goods, commodities; whatever is usually bought or sold in trade; but provisions daily sold in the market are usually not included.

See Anderson's Law Dictionary; page 670.

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It is common knowledge that lemonade sold at a lemonade stand is generally made by the person selling it. I do not think that lemonade would be merchandise under the above definition of a transient merchant. The law as to hawkers and peddlers and transient merchants has generally excepted therefrom a manufacturer or real worker who is selling his own products.

15 Am. and Eng. Ency. of Law, 2nd ed., p. 293.

Farmers and gardeners selling the products of their own garden are usually excepted from the peddler's law.

ib. p. 294.

I am therefore of the opinion that a person who conducts a lemonade stand on circus day is neither a peddler nor a transient merchant and is not required under our law to take out a license.

Peddlers—A peddler's license is personal and does not apply to an agent of the one who has the license.

A peddler may have one to assist him but the actual peddling must be done only by a person who has a license.

MR. C. A. KADING,
District Attorney,
Watertown, Wisconsin.

September 14, 1910.

You inquire whether a party who has taken out a peddler's license is permitted to hire a man to do the peddling for him while he stays at home; whether the peddler's license would protect the man who is actually doing the peddling.

Second—You ask if it is permissible for the man who took out the license to drive the wagon and have the man with him to go to the doors and to do the actual work of peddling under the peddlers' law.

In answer to your first question I will say that I am of the opinion that the peddler's license is a personal right and that

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it cannot be transmitted to an agent. It will be necessary for the agent to have a license if he does the peddling. There is no ruling of our court on this question, but if it is permissible to have one agent, then I see no reason why the party could have a number of agents. I believe the court would rule in a case of this nature that the peddling cannot be done unless the person so peddling has a license.

In answer to your second question I will say that although I believe that the man who is doing the peddling and has the license could hire a man to assist him in part of the work in showing goods and in driving a rig, I do not think it would be permissible for the man who has the license to drive the rig and have the actual peddling done by the agent. This is a closer question than the first one but I do not think that the court would give a ruling which would authorize the man to delegate his right to do the peddling to a person who did not have a license.

Peddlers—Transient Merchant—A person who temporarily puts up a stand and sells ice cream, cigars, pop corn, bananas and other fruit is a transient merchant.

MR. E. E. BLASHEK,

September 23, 1910.

La Crosse, Wisconsin.

Yours of August 18th was duly received and has had careful consideration. Owing to the press of other important matters it has been impossible to answer your question sooner.

A short time ago I rendered an opinion that a man who makes lemonade and sells it at a stand is not a transient merchant under chapter 490 of the laws of 1905. You now submit the following question:

“Is a person exempt from paying a state license who puts up a lemonade stand in the public street, park or highway on circus day, Fourth of July, Labor Day, or any other day when people gather in large crowds at certain places, and

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sell lemonade, ice-cream, cigars, pop corn, bananas and other fruits, candies, etc?"

This presents a different question from the one previously passed upon. A transient merchant, as defined by section 5, chapter 490, laws of 1905, is one who engages in the vending or sale of merchandise at any place in this state temporarily and who does not intend to become and does not become a permanent merchant of such place. While lemonade made by a party who is selling it at the stand may not be merchandise, the other articles mentioned by you are such, and I am therefore of the opinion that the party selling such articles temporarily and who does not intend to become a permanent merchant, is a transient merchant and must secure a license as such.

Peddlers—Constitutional Law—Bill No. 15 A with amendment is unconstitutional as discriminating in favor of drummers who sell at wholesale to retailers.

MR. D. H. DAVIES,

March 17, 1911.

Treasury Agent.

Yours of March 8th was duly received, together with Bill No. 15 A, with amendment. You inquire whether said amendment is constitutional.

The amendment proposed is an addition to subdivision 1 of section 1572, being an insertion in lines 2 and 3, after the word "merchandise." the following:

"or engages a room or rooms in which to display goods to sell by sample at retail,"

This to take the place of the words "by sample or otherwise," now occurring in said lines 3 and 4.

It is intended to define the words "transient merchant" as used in this statute to include a person who engages a room or rooms in which to display goods to sell by sample at retail

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in any place in this state temporarily and not intending to become a permanent merchant of such place.

This amendment discriminates in favor of drummers, who sell at wholesale to retailers only.

In view of what was said by Justice Dodge in the case of *State v. Whitcom*, 122 Wis. 110, and especially on page 121, there is some doubt as to the constitutionality of this amendment. The court there said:

“The discrimination in favor of persons selling only at wholesale or only to dealers is clearly a false one if this is a tax measure. No conceivable reason exists why a person peddling goods, who confines himself to one kind of customers, should not contribute to the revenues as much as another man selling to other kinds of customers. The distinction is not based upon any characteristic of the person taxed, ability to pay taxes, or other distinction having any possible relation to the subject of raising revenue. (Whether, if the measure is merely police, and were an attempt to regulate peddlers for the purpose of protecting the general public against irresponsibility and chicanery, there might be a legitimate distinction drawn on the theory that dealers are less subject to such deceits, and hence that one selling only to them does not need to be so carefully watched by the government, is a question hardly at all debated in the briefs, and which we shall not feel called upon to decide at this time. See *Peoria v. Gugenheim*, 61 Ill. App. 374.”

While there are decisions of other courts to the effect that it is proper to define a transient merchant as it has been defined by the amendment to this section, still, in view of what was said by our court in the *Whitcom* case, it seems that the classification made would not be justifiable or, at least, that it would raise considerable doubt as to the constitutionality of said amendment.

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Peddlers—Under Sec. 1573 of bill No. 630 A a peddler is required to pay as much for a license after a greater part of the year has expired as one who takes it out at the beginning of the year. This is not in violation of the constitution.

No prohibition in the bill to prevent a peddler from wearing a badge of the previous year but such badge would not be a protection to him.

MR. DAVID H. DAVIES,

March 31, 1911.

State Treasury Agent.

I acknowledge receipt of yours of March 30th, together with copy of Bill No. 630 A., concerning which you submit the following:

“Under section 1573 of this bill, if A takes out a license January 1st, 1912, and B takes out a license in the same class as A on June 1st, 1912, paying the same fee for the balance of 1912 (seven months) as A paid for twelve months, or the whole of the year: Question: Is there not danger that the courts would hold such a law inequitable as between A and B? Second: Could a peddler taking out a license June 1st, 1912, use an official badge for 1912 beyond or later than December 31st, 1912?”

In answer to your first inquiry I will say that it is usual in statutes regulating the business of hawkers and peddlers to require that the license granted be for the period of one year. Experience has demonstrated the wisdom of requiring the payment of a full year's fee, even where a licensee intends to peddle for a shorter period of time.

See Am. and Eng. Ency. of Law 2d ed., 299.

I have been unable to find any decisions of any court of last resort in this country holding that such a provision of law would be a violation of the principle of uniformity established by our constitution. In the case of *Hart, Armour & Co. v. Beauregard*, 22 La. Ann. 238, the court said:

“There is no violation of the principle of uniformity established by the constitution. The amount required of

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everyone in the same occupation in the same period and the time during which the business is conducted is a matter entirely with the person taking out the license. The state prescribes that a certain sum per annum shall be paid by each, who thereby secures the right for the calendar year. Whether he closes before the end of the year or does not begin business until the year has advanced rests with him. There was no obligation imposed by the state on the plaintiffs to open their business operations at the time they did; but it requires the license to be paid when they did begin and it was with them to determine whether their business interests required them to begin as they did or wait until the first of January following."

The statutes of this state regulating the licensing of the sale of intoxicating liquors has a similar provision concerning the payment of the license fee for a calendar year. To my knowledge the constitutionality of this law has never been seriously questioned, although the uniformity clause of the constitution applies to all persons in the same class in said statute.

See section 130, Laws of Intoxicating Liquors, by Woolen and Thernton.

It is therefore my opinion that your first question should be answered in the negative.

Regarding your second question I will say that there is no provision in this bill prohibiting a hawker or peddler from wearing the badge after the year inscribed on said badge has expired, but it certainly would not be a protection to him, as it would show on its face that it was given for a previous year

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Peddlers—License for—Persons selling articles of their own manufacture are not required to have a peddler's license.

HON. D. H. DAVIES,

November 23, 1911.

State Treasury Agent.

In your letter of November 21st you inclose a letter from W. F. & A. C. Wolfe, of La Crosse, in which they state:

“Ben Shove, of the city of Onalaska, has consulted us in relation to your letter of the 10th inst., written to The A. A. Merrill Company, stating that you had instructed your Special Treasury Agent at La Crosse, Mr. L. L. Kleeber, to compel Mr. Ben Shove to obtain a peddler's license. Mr. Kleeber has made a demand upon Mr. Shove to obtain a license.

“In behalf of Mr. Shove, we will say that he is not required, in our opinion to have a peddler's license, for the reason that he is not a peddler under the law. The A. A. Merrill Company of Onalaska is a co-partnership consisting of A. A. Merrill and Ben Shove. These parties manufacture the articles they sell, and none other. As we construe the law, they have a perfect right to do this, without obtaining any license from the State of Wisconsin.”

You ask for an opinion upon this matter and state that it is the opinion of your department that parties who travel, no matter whether they are members of a firm or not, should be required to pay license fees; that, if you were to allow stockholders in a medicine company to travel free of license fee, it would be an easy matter for any company to give its peddlers one share of stock and thus avoid the license fee for all of its men; that some companies have fifty or more men on the road.

In the opinion reported on page 543, contained in the biennial report of the Attorney General for 1910, it was held by ex-Attorney General Gilbert that a manufacturer selling the articles manufactured by himself does not come within the provisions of the peddler's law.

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In my opinion, if a firm is engaged in the manufacture of some article or articles, they are exempt, the same as though it was an individual manufacturer.

It does not follow from this that a corporation engaged in manufacturing could evade the peddler's license law by giving shares of stock to each of its agents and sending them out to peddle. The law does not sanction the doing by indirection of that which is prohibited to be done directly.

Peddlers—Transient Merchant—Goods sold by exhibiting samples and taking orders which are afterwards filled out and goods delivered from a permanent established business is not peddling nor is party a transient merchant.

D. H. DAVIES,

December 19, 1911.

State Treasury Agent.

In your communication of December 14th you state that numerous complaints have been received by your department from merchants throughout the state concerning the selling of goods on the installment plan; that the installment people, it appears, send out men to take orders for goods, which they deliver at a subsequent date and later make collection monthly through an agent, and you ask whether such persons are transient merchants or peddlers.

You do not state whether the goods sold are shipped to the locality in which the orders are taken, temporarily, or whether the order is filled at some central store, where the business is permanently located. I assume, however, that the orders are filled at the headquarters where the store is permanently located. In such case, I am of the opinion that the parties selling the goods are not transient merchants, as they are not temporarily located in the place where such orders are taken; neither are they peddlers. This department has held that persons taking orders for goods that are afterwards delivered by the person taking

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the order are not hawkers or peddlers. (See the opinions of the Attorney General for the year 1910, page 550. See also the opinions on pages 544, 546 and 548, regarding the question of transient merchants.)

Official Opinions—Public Health.

OPINIONS RELATING TO PUBLIC HEALTH.

Public Health—Anti-toxine for indigent Persons—A local board of health must buy the anti-toxine for indigent persons as the State Board of Health may direct.

If such directions are not followed the municipality may not be bound to pay for it.

DR. C. A. HARPER,

September 26, 1910.

Secretary, State Board of Health.

The receipt of yours of September 24th is acknowledged. You call my attention to section 1411 Wis. stats. 1898 as amended by chapter 140 of the laws of 1907, which states in part as follows:

“To provide for the control of diphtheria and other contagious diseases the local boards of health shall furnish anti-toxine free to all indigent persons suffering from such diseases, in such manner as the state board of health may direct.”

You state that your board has made provision for the purchase by local boards of health, of anti-toxine for use in indigent cases, at a greatly reduced rate from that charged when the remedy is sold at retail prices; that your board has established distributing stations in various parts of the state and have issued instructions to all local boards as to the method of obtaining same for use in indigent cases. You inquire whether if the health officer of a local board neglects or refuses to avail himself of the anti-toxine thus provided and purchases it for use in indigent cases at the regular retail price, the material must be paid for as other expenses of the board are paid. You

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state that, in a case that has been brought to your attention, the health officer has the authority of the local health board in purchasing the anti-toxine obtained by him, but that the city officials refuse to pay the regular retail price and wish to know whether or not the claim is a valid one.

In answer to your inquiry I will say that, under the statute as above quoted, the local boards of health are to furnish anti-toxine free, in such manner as the State Board of Health may direct. As you have directed and instructed the local boards of health to purchase the anti-toxine from the distributing stations, at a reduced rate, I believe that they had no authority to purchase it elsewhere, at a higher rate. Although the local health officer may have bound himself personally in the purchase of the anti-toxine, I am of the opinion that he has not bound the city, and that they may legally refuse to pay said bill.

Public Health—Contagious Diseases—When a house is quarantined the boundary of such quarantine is the walls of the house and if it is intended to extend them or establish another boundary it must be made apparent to the public.

MR. W. K. PARKINSON,
District Attorney,
Phillips, Wisconsin.

October 15, 1910.

You submit the following:

“If the person afflicted with a contagious disease occupies an ordinary dwelling house and quarantine is established by the health officer placing a placard upon the front and back doors of the house reading “Scarlet Fever. Keep Out.” what is the boundary line of the quarantine? If a neighbor goes to this house and occupies a position upon the porch thereof, while holding a conversation with the occupant of the house, would such person have violated quarantine?”

This law would be strictly construed in favor of the defendant in a case where a prosecution is started for a violation of

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the quarantine. I have been unable to find any decisions of our court on similar cases but in the absence of any decisions of courts to aid us in the interpretation of the quarantine law, I am of the opinion that the boundary line of the quarantine would be the walls of the house and anyone who has not entered the rooms of the house or within the said walls would not have violated the quarantine. If it was intended to keep parties away from the house to a certain distance it would be necessary to establish a boundary line of the quarantine by notices which would inform the public so that no mistake could be made. Ropes should be stretched or railings built to establish the boundary lines of the quarantine so that the public may know the exact boundary. In an ordinary dwelling house it would necessarily have to be the walls of the house unless some other boundary line were established which would be apparent to the public.

Public Health—The expense of maintaining a quarantine does not include services for those quarantined. So the work of doing chores for a farmer would not be a charge against the town under ch. 279, Laws of 1909. (Sec. 1416—17.) A factory inspector and assistants are truant officers under Chap. 338, Laws of 1909 (sec. 1728d).

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

February 21, 1911.

You state that a rich farmer of your county has diphtheria in his family, his children being afflicted with same; that he was quarantined; that a man was put in charge of the care of his barn, cattle, etc., milking, barn work and chores; that the man also carries food and medicine to the farm; that he boards and lodges with the next neighbor. You inquire whether the farmer is to pay for the man's expense or whether the town is liable therefor.

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Chapter 279 of the laws of 1909 (section 1416—17) provides as follows:

“The expense for necessary nurses, medical attention, food and other articles needed for the comfort of the afflicted person or persons shall be a charge to the person so taken care of or against any other person who may be liable for his support. Indigent cases shall be cared for at public expense on the order of the local board of health. The expense of maintaining quarantine and disinfection of persons and premises after death or recovery shall be paid by the city, incorporated village or town on order of the local board of health.”

You will notice that the town is liable only for the expense of maintaining quarantine and disinfection of persons and premises. The maintaining of the quarantine would necessarily involve the carrying of food and medicine to the persons quarantined, in my opinion. It would not include services for doing work for the parties quarantined. The work of caring for the farmer's cattle, doing his chores, etc., would not be a charge against the town, as it is not a necessary part of the maintenance of quarantine.

In answer to your question as to whether chapter 338 of the laws of 1909 amends chapter 446 of the laws of 1907, I will say that the provision of said chapter 338, contained in section 1728d, that

“The factory inspector and assistant factory inspectors shall have the power of truant officers to enforce all legal requirements relating to school attendance”

is certainly not in conflict with the provisions of section 439b, which makes the sheriff of the county, his under-sheriff's and deputy sheriff's truant officers, as both sections may be read together. There is no conflict between their provisions, so there is no amendment by implication.

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Public Health, Etc.—Dairy and Food Commissioner—Food furnished as part of a meal at a resaurant, hotel, etc., constitutes a sale and exchange within the meaning of sections 4601h and 4600, 4601.

The Dairy and Food Commissioner has right to inspect dining rooms, kitchen, store room and refrigerators of hotels, etc.

HON. J. Q. EMERY,

April 19, 1911.

Dairy and Food Commissioner.

You state that a question has been raised as to whether the jurisdiction of the Dairy and Food Commissioner of this state extends to the enforcement of section 4601h and to sections 4600, 4601 and other food laws relating to hotels, restaurants, lunch counters, boarding houses, etc. You say that the question that seems to be involved is this: Does the hotel keeper, restaurant keeper, lunch-counter keeper, boarding-house keeper, etc., sell, offer or expose for sale or have in possession with intent to sell, foods the same as do grocers, meat markets, druggists, etc.? You ask: "If your answer to this inquiry is in the affirmative, to what extent does the inspection of the dairy and food department extend—simply to the dining room where the foods are offered for sale, or to the kitchens, refrigerators, store rooms?"

In reply I will say that under section 4600 it is made unlawful to sell, exchange, deliver or have in possession with intent to sell, exchange, offer for sale or exchange, any drugs or articles of food that are adulterated, etc. The term *food* as defined therein includes all articles used for food, drink or condiment by man, whether simple, mixed or compound, and all articles used or intended for use as ingredients in the composition thereof or in the preparation thereof.

Section 4601 defines what is meant by adulteration.

Section 4601h, subdivision 1, provides as follows:

"It shall be unlawful to manufacture or prepare for sale food as defined in section 4600 of the statutes, unless in the process of its manufacture for sale or its prepara-

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tion for sale it is securely protected from filth, flies, dust or other contamination, or other unclean, unhealthful or unsanitary conditions. It shall be unlawful to store or offer or expose for sale or sell food as defined in section 4600 of the statutes, unless it is securely protected from filth, flies, dust or other contamination, or other unclean, unhealthful or unsanitary conditions.”

Subdivision 2 of said section provides:

“The dairy and food commissioner is hereby authorized and empowered, by himself, or by his assistants, chemists, inspectors or agents, to enforce the provisions of this act, and for this purpose, he or any of his assistants, chemists, inspectors or agents shall have power to enter and inspect every building, room, basement or cellar, which may be occupied or used for the manufacture or preparation for sale, storage, exposing or offering for sale or selling food as herein defined; and the dairy and food commissioner and his assistants, chemists, inspectors and agents shall have all the power conferred by the statutes upon him or them or any of them for the enforcement of the dairy and food and drug laws of this state insofar as the same may be applicable in the enforcement of the provisions of this act.”

It has been held that a hotel keeper that sells milk to be drunk by his guests on his premises is liable if the milk so sold be not of the quality prescribed by law.

Comm. v. Vieth, 155 Mass. 442.

It has also been held that milk bought by a guest and delivered to him as part of his meal is just as much a sale as if a specific price had been put upon it or it had been bought and paid for by order.

Comm. v. Warren, 160 Mass. 533.

So, also, a restaurant keeper that furnishes oleomargarine to a customer as part of a meal ordered by the latter was held

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to have sold the same, notwithstanding the meal was paid for as a whole.

Comm. v. Miller, 131 Penn. 118.

Under section 4607d of our statutes, the Supreme Court of this state held that a person who, for the purpose of delivering or selling to others, selects food, including oleomargarine, with an opportunity to examine same, and thereafter delivers such food to guests or patrons at a lunch counter operated by a railroad company, furnishes and sells a substance prohibited, unless the purchaser be informed that the same is not butter, and violates said section.

State v. Welch, (Wis.) 129 N. W. p. 656.

In view of the wording of our statute and the interpretation placed by the courts upon similar statutes, I am of the opinion that food furnished as part of a meal at a restaurant, hotel, etc., constitutes a sale and exchange within the meaning of the above cited and quoted sections.

In answer to your second question I will say that, in view of the fact that said section 4601h authorizes the commissioner or any of his assistants to inspect every building, room, basement or cellar that may be occupied or used for the manufacture or preparation for sale, storage, exposing or offering for sale, food, it is my opinion that your right to inspect extends not only to dining rooms, but also to kitchens, refrigerators or store rooms.

Public Health—The expense incurred by a local board of health of villages and towns cannot be collected by a tax on the property but must be collected from the owner of the property as provided in Section 1414.

DR. C. A. HARPER,

July 6, 1911.

Secretary, State Board of Health.

Your communication of June 3d per Mr. L. W. Hutchcroft, was received. It appears that the Board of Health of Solon

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Springs some time ago passed an ordinance requiring that all closets be cleaned and put in a sanitary condition before April 30th and that any failure or neglect to comply with said provision made it the duty of the local board of health to order the closet cleaned and the expense charged against the property on the tax roll. You inquire whether, on such failure, the local board has the right to incur the expense of cleaning the closet and charge the same against the property and collect it as a tax, or whether it will be necessary to sue and get judgment for the amount due for the services rendered.

In answer to your inquiry I will say that I find no statute authorizing a local board of health of a village or town to remove a nuisance and tax the expense thereof against the property. Section 925—111a gives such authority to the commissioner of health of cities. It seems to me that the only remedy provided for town or village boards of health is contained in section 1414 of the statutes. Said section provides as follows:

“Whenever any nuisance, source of filth or cause of sickness shall be found on private property the board of health shall order the owner or occupant thereof to remove the same at his own expense within twenty-four hours, and if he shall refuse or neglect to comply he shall forfeit not less than five nor more than fifty dollars; and said board may cause the same to be removed and may recover all expense incurred thereby from the said owner or occupant or from such other person as shall have caused or permitted the same.”

I am therefore of the opinion that the expense in question can not be collected by a tax on the property, but should be collected as provided in said section 1414.

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Public Health—Restaurants not allowed to use roller towels in their public wash rooms, under Chap. 440, Laws 1911.

STANLEY G. DUNWIDDIE,
District Attorney,

October 6, 1911.

Janesville, Wisconsin.

In your letter of the 5th you state that you are uncertain as to the construction of chapter 440 of the laws of 1911, with regard to what is included by the words "public buildings," and you ask this question:

"Where a wash room is furnished in a store or restaurant primarily for the benefit of the proprietor and his employes and secondarily for the benefit of patrons of the store or restaurant, does the fact that such wash room is open to such of the public as choose to use it bring it within the meaning of the phrase 'public building?'"

That part of chapter 440 of the laws of 1911 material to your inquiry provides:

"All towels for the use of guests in any hotel, whether in their private rooms or the public wash room, and all towels in public buildings, must be individual towels and when used and discarded by the individual, must not be again used until thoroughly washed and dried. Provided, however, that the state board of public health or local board of health may issue a permit to a hotel keeper permitting the use of other than individual towels, said permit to be framed and hung upon the wall of public wash rooms."

In volume 6 of Words and Phrases, on page 5771, I find the following definition of the word "public," taken from the case of *Austin v. Soule*, 36 Vt. 645:

"We call that public which is open for general or common use or entertainment, as a public highway or road, or a public house, and yet the term is more comprehensive than this definition."

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In a note to section 1561 of the statutes the annotators have quoted from Anderson's Law Dictionary, as follows:

“ ‘Public place’ means a place where the public may go uninvited—not necessarily a place devoted exclusively to the uses of the public, but public in fact, as distinguished from private; visited by many persons; usually accessible to the neighboring public.”

In my opinion, a wash room in a restaurant open for the use of the patrons would be included within the provisions of this chapter. It is quite clear from the chapter that it was the intention of the legislature to provide for individual towels in all places where the general public go for their meals or for lodging. There would seem to be the same reason for requiring individual towels in restaurants as in hotels. Whether or not it would include a wash room in a store, in my opinion would depend so entirely upon the facts in each particular case that it would be impossible to lay down any general rule. It might well be that a wash room could be maintained in a store for the use of the proprietor and his employes to which access would be given to the patrons of the store and yet which would be used so seldom by such patrons as not to be within the provisions of this act. In another store such a wash room might be so commonly used by the patrons of the store as to bring it within the provisions of the act.

Public Health—County—County is liable for all necessaries for indigents when afflicted with a contagious disease although the expense of the quarantine is charged to municipality.

DR. C. A. HARPER,

December 4, 1911.

Secretary, State Board of Health.

You state that in cases of paupers the question has arisen when a contagious or infectious disease breaks out in the family, whether the municipality, town, village, or city are then responsible not only for the expenses of maintaining the

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quarantine, but also for the expenses of maintenance and medical treatment. In answer to this question I call your attention to Section 1416—17 of Chapter 279, laws of 1909, which provides:

“The expense for necessary nurses, medical attention, food, and other articles needed for the comfort of the afflicted person or persons shall be a charge to the persons so taken care of, or against any other person who may be liable for his support. Indigent cases shall be cared for at public expense upon the order of the local board of health. The expense of maintaining quarantine and disinfection of persons and premises after death or recovery shall be paid by the city, incorporated village, or town upon the order of the local board of health. In all cases the disinfecting and cleansing so as to effectually destroy the contagion shall be done before quarantine is removed, etc.”

This statute expressly provides that the expense for necessary nurses, medical attention, food, and other articles needed for the comfort of the afflicted person or persons in indigent cases shall be a public charge, to be paid upon an order of the local board of health. In counties operating under the county system of caring for the paupers, it seems to me that this a proper county charge. You will notice that the statute uses the words, “at public expense,” not expressly stating the town, city, village, or the county. It seems to me that this was done purposely for the reason that in some cases the indigent person is a proper charge against the county, while in other cases occurring in counties operating under the township system, the municipality is charged with such expense. While the expenses of maintaining the quarantine and disinfection of the persons and premises after death or recovery are expressly made a charge against the municipality, this is done for the reason that this is not a part of the care of indigent persons, but rather a protection and safeguard for the public health. If the person who is quarantined is an indi-

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gent person, and is taken sick while in a municipality which is not located in the county wherein he has a legal settlement, the expense for maintaining the quarantine and the disinfection of the premises is a charge against the municipality, while the expense incurred for furnishing necessaries for the afflicted person is a proper charge against the county wherein the party has a legal settlement. Chapter 222, laws of 1905, provides the method of procedure in such cases.

Public Health—Roller Towels—Chapter 440—1911, relating to the use of Towels in Hotels and public buildings must be construed to include saloons, billiard halls, restaurants and club rooms in the term “Public buildings.”

DR. C. A. HARPER,

January 12, 1912.

Secretary, State Board of Health.

You desire my interpretation of Chapter 440, Laws of 1911, relating to the use of towels in hotels and public buildings. You ask whether saloons, billiard halls, restaurants and club rooms may properly be considered as public buildings or not.

In answer I will say that Section 1727m of Chapter 440, Laws of 1911, provides as follows:

“1. All towels for the use of guests in any hotel, whether in their private rooms or public washroom, and all towels in public buildings must be individual towels and when used and discarded by the individual, must not be again used until thoroughly washed and dried. Provided, however, that the State Board of Public Health or local board of health may issue a permit to a hotel keeper, permitting the use of other than individual towels, said permit to be framed and hung upon the wall of public washrooms.”

Subdivision 2 provides a penalty for a violation of this law.

While the words “public buildings” often refer to buildings that are owned by the public, such as state buildings or build-

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ings owned by cities, towns or villages, however, in this statute, it seems to me that it refers to buildings to which the public are invited or which are frequented by the public. You will notice that in the section quoted above public ware-rooms or hotels are mentioned. A washroom in that connection is spoken of as a "public washroom" for the reason that the public has access to it. The same construction should be given to the term "public buildings." As saloons, billiard halls, restaurants and club rooms are frequented by the public, I am of the opinion that they are included in this statute and the proprietors thereof must comply with the terms of said law.

Public Health—Bakeries—1. Commissioner of Health of Milwaukee has the right and it is his duty to enforce the law relating to bakeries.

2. Only safe course for a baker is to keep his bakery in perfectly sanitary condition and comply with the law.

P. J. WATROUS,

March 23, 1912.

Secretary, Industrial Commission of Wisconsin.

You have submitted to this department for an official opinion four questions, presented by the Milwaukee Master Bakers' Association to your Commission, concerning the administration of the law relating to bakeries. (Chapter 446, laws of 1911).

The questions are as follows:

"1. Has the Commissioner of Health of Milwaukee or his inspectors any authority to inspect bakeries, issue any orders therein or relating to them, or classify conditions existing in them relative to section 1636—67 under chapter 446, laws of 1911?

"2. Has the said Commissioner of Health or his inspectors any authority in or about bakeries other than such as they have in any other establishments not subject to special regulation in and by the city?

"3. What remedy have we bakers under the law, if the said Health Commissioner or his inspectors assume author-

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ity not lawfully given to them to the detriment of our business?

“4. In case said Health Commissioner or his inspectors have authority and there are orders given or classifications made by the Commissioner or the inspectors, conflicting with orders given by the Industrial Commission or the Bakery Inspector, which orders are we to consider lawful, those of the Health Commissioner of the City of Milwaukee or those given by the Industrial Commission or the bakery inspector?”

In answer to the first two questions I will call your attention to the provision of section 1636—66, subd. 1, which provides:

“It shall be the duty of the State Bureau of Labor and boards of health, both state and local, to see that the provisions of this act are enforced, and the commissioner of labor shall appoint a proper and competent person to act as bakery inspector for two years, who shall perform his duties under the direction of the said commissioner, and who shall be an officer of the bureau of labor,” etc.

I will also call your attention to section 1636—67, 2, which provides:

“Any person operating a bakery or confectionery establishment for the manufacture of bread and other food products, who, by himself or his servant or agent, or as the servant or agent for any firm or corporation, shall violate or fail to comply with any of the provisions of section 1636—61, or of subdivisions 1, 2 or 3 of section 1636—62, or of subdivision 2 of section 1636—65 as created by this act, or of section 1636—63 as created by chapter 230, laws of 1903 and amended by chapter 486, laws of 1907, thirty days after notice in writing shall have been served upon him personally or sent through registered mail to him by the commissioner of labor or bakery inspector or some agent or officer of the board of health, requiring such person to take such action or to make or cause to be made such changes, repairs, or alterations in such bakery or con-

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fectionery establishment as may be necessary to have such bakery or confectionery establishment conform to the provisions of law for their sanitary regulation; or, if the required changes, repairs or alterations could in the exercise of reasonable diligence not be made or completed within thirty days, after such additional time as may have been necessary to complete the required action, change, repairs or alterations has expired, not to exceed ninety days, however, from the receipt of notice in any case; and any person, who by himself or his servant or agent, or as the servant or agent of any firm or corporation shall violate or fail to comply with the provisions of section 1636—64 as created by this act after one day's notice in writing has been served upon such person by any of the officers herein mentioned to discontinue his employment in or about such bakery or confectionery establishment; . . . shall be deemed guilty . . . ”

Under the first provision above quoted you will notice that it is expressly made the duty of the local boards of health, together with other officers, to see that the provisions of the act are enforced. There is no express provision giving them the right to inspect and the Commissioner of Labor is directed to appoint inspectors of bakeries, but it would seem that the local board of health has the right, if they deem it necessary in order to compel the enforcement of the provisions of the act in question, to inspect bakeries and, under section 1636—67 an agent or officer of the board of health may serve notice, requiring a person, who is conducting a bakery to make changes, repairs or alterations in such bakery or confectionery establishment as may be necessary to the conformance with the provisions of law relating to their sanitary regulation. Here we have an express provision authorizing an agent or officer of the board of health to issue notices or orders regarding the enforcement of the act in question.

The answer to your first two questions must therefore be in the affirmative.

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In answer to the third and fourth questions I will say that the only safe course for a baker to pursue is to comply with the law as enacted by the Legislature and keep his bakery in a perfectly sanitary condition. All the authority that the officers have is to see to it that the laws are properly enforced. If a state inspector neglects to enforce the law as it should be enforced, and the health officers of the city are informed that the law is not complied with under the express provisions as above cited they have the right to see that the law is enforced and that prosecutions for violations are brought. Under the present form of the statute the local health officers are given the right, and it is even made their duty, to see that the law is enforced.

Public Health—Boards of health have ample power under our statutes to summarily remove a nuisance or cause it to be removed when it endangers public health.

DR. C. A. HARPER,

April 5, 1912.

Secretary, State Board of Health.

You have submitted to this department a number of questions concerning nuisances created by the decaying of large quantities of sugar beets at Windsor, Edgerton and other places in the state. You state that it is supposed that these beets are bought by the various sugar beet companies and ordered delivered at the various railroad stations, much of it on railroad property, and that the question arises:

First. Which company is responsible for the nuisance—the railroad company on whose land the nuisance is found or the sugar beet company who ordered the beets delivered there?

Second. In cases where the beets have accumulated on property owned by private individuals, the question arises whether the individual on whose premises the beets are found is liable or the company ordering the beets to be piled on these places.

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Third. In some instances the beets are piled partially on railroad property and have rolled over into the public highway and the question arises whether the town is responsible or the company who permitted the nuisance to accumulate on the highway.

Fourth. Whether, if it is necessary to instigate proceedings, the company should be the defendant in such proceedings or whether the officers of the company should be made defendants.

Fifth. You state that along streams a man will lose, during a flood, several animals. He is a riparian land owner along such stream. These animals are washed down the stream and are left dead upon the property of other riparian land owners, and that the question arises here as to the responsibility of the nuisance created by the decay of such dead animals, whether it rests with the owner on whose land the animals are found or with the original owner of the animals.

In answer I will say that section 1414 of the statutes of 1898 provides as follows:

“Whenever any nuisance, source of filth or cause of sickness shall be found on private property the board of health shall order the owner or occupant thereon to remove the same at his own expense within twenty-four hours, and if he shall refuse or neglect to comply he shall forfeit not less than five nor more than fifty dollars; and said board may cause the same to be removed and may recover all expenses incurred thereby from the said owner or occupant or from such other person as shall have caused or permitted the same.”

The remedy here given to abate a nuisance in a summary way is the most effective and practical way of doing away with public nuisances. A proceeding in a court of justice to compel the abatement of a nuisance is generally too tedious and requires too long a time to effect results. For that reason the

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statute provides an effective way in which the board of health can abate nuisances wherever found. In case of the sugar company, who are financially responsible for their acts and omissions and all wrongs or torts committed, the damage can be collected after the board has caused the nuisance to be removed in all cases where the sugar company does not take action after notice is served upon them of the existence of the nuisance. It would be impossible to give advice upon a general statement, not having the exact facts in a specific case to pass upon. The rights of the various parties in cases of private nuisances of course vary with the circumstances in each case. A private nuisance is of course purely a matter affecting private citizenship and even in such cases the law is very liberal in giving a private party the right to summarily abate such nuisance where an immediate remedy is desired. A private party may resort to a summary method of redress whenever he has been injured to such an extent as to give him a right of action.

See vol. 1 Am. and Eng. Ency. of Law, page 79.

The same is true in regard to nuisances in highways. They may be removed and abated by the board of health whenever they become a public nuisance and the authorities having charge of the highway are bound to remove nuisances as soon as they have notice of the same, and a party that has caused the nuisance by his wilful act or his negligence, especially where financially responsible, can be called upon to answer for the damages.

In answer to your fourth question: the principal will be held liable where the torts of an agent are done by his express authority or are the natural consequences resulting from an order given by him; or where they are committed in the course of the agent's employment, although the principal did not authorize or justify or participate in, or even if he disapproved of, them.

See vol. 1. Am. and Eng. Ency. of Law, page 1151.

As a general rule, under ordinary circumstances, it would be the company that should be proceeded against.

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In answer to your fifth question I will say that it is a general rule of law that, if any personal property is swept away by flood, without fault or neglect of the owner, and deposited on the land of another, the owner of the thing or animal so deposited may elect either to abandon it or to follow and reclaim it. Dead animals, unless, reclaimed by the owner, are nuisances created by the elements or the act of God, and the original owner would not be liable for the nuisance. The owner of the land upon which such animals were deposited by flood would have to abate the nuisance and, if he does not willingly do so, under section 1414 the local board of health may order him to do so.

See 13 Am. and Eng. Ency. of Law, page 719, also *Sheldon v. Sherman*, 42 N. Y. 484.

Public Health and Safety—Police Power—Waterways Commission is authorized to control traffic conditions on inland waters.

HON. FRANCIS E. MCGOVERN,
Governor.

June 8, 1912.

In your favor of June 6th you enclose letter received from Mr. G. Edward Schultz, Collector of Customs at Milwaukee, with reference to the overloading of boats and other traffic conditions on the inland lakes of Wisconsin, and request information as to what power the state of Wisconsin has in these matters and what department should act in the premises.

That the police power of the state extends over the navigable waters within its boundaries is beyond question, and under such power reasonable police regulations may be enacted to preserve the common right of all the people of the state to use and enjoy such waters for navigation, fishing, etc. See *Rosmiller v. State*, 114 Wis. 169, 181, 187.

Sections 959—92 to 959—94 (chapter 280, laws 1905) empower cities, towns and villages to make such reasonable safety

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regulations as they see fit relating to boats and vessels used for the public transportation of passengers and freight on inland waters of this state.

Sections 1797m to 1797v (chapter 429, laws 1907) provide for the creation of a waterways commission and give such commission "the same power and authority over persons, companies or corporations engaged in the business of transporting passengers and freight over and upon the inland waters of the state * * * as that conferred by chapter 362, laws of 1905, upon the railroad commission over railroads, so far as applicable." Aside from these two laws, I do not find that the legislature has attempted to exercise its police power with reference to the use of the inland waters of the state.

Public Health—Food—Under sec. 4601i, of the statutes as created by chapter 379 Laws 1911, strawberries may not be displayed or stored outside the store building, even though within the lot line.

LEO. REITMAN,

Assistant District Attorney,
Milwaukee.

June 19, 1912.

In your letter of the 14th you ask me to give you an interpretation of the words "outside the place of business," found in chapter 379 of the laws of 1911, also known as section 4601i, section 1. You state that it is contended by many that strawberries placed uncovered outside the doors of a store between the two show windows and just up to, but not projecting over, the lot line, would not come within the purview of this section and that the place of business includes, not only the inside of a store but also any and all space projecting up to the lot line. You inclose a sketch, to more fully explain the situation to which you refer.

Section 4601i, as created by chapter 379 of the laws of 1911, provides:

"The display or storing of fruits, vegetables, or other food products on the sidewalk, or outside the place of bus-

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iness is hereby prohibited, unless such fruits, vegetables or other food products are securely covered by glass, wood or metal cases, or inclosed in tight boxes, bags or barrels, and all such cases and containers raised at least two feet above the sidewalk; the provisions of this section shall not apply to fruits or vegetables which are peeled or skinned before being used, or which are stored in tight barrels, boxes or crates.”

The purpose of this section is very manifest from a reading of it. The intention is to secure for all fruits and vegetables that are not peeled or skinned before being used, protection from dust and dirt from the street and other contaminating influences. The evils sought to be avoided are just as great inside the lot line as they are beyond the lot line, within the limits of the street. In my opinion, the phrase “place of business” as used in this section means the inside of the store building. To give it any other meaning would so emasculate the law as to make it of very little practical value.

I do not find that these words, used in any similar law, have been given an interpretation by the courts. It is quite within the range of possibilities that a court might not give it this construction; but, in order to carry out the purposes of the law, in my opinion the public officials should so interpret it until the courts have given a different interpretation.

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OPINIONS RELATING TO PUBLIC LANDS.

Public Lands—Where a law authorizing the conveyance of certain lands contains an error in description, there is no authority in the Commissioners of Public Lands to execute a conveyance of the lands intended to be described.

HON. W. H. BENNETT,

October 9, 1911.

Chief Clerk of the Land Office.

In your letter of October 6th you refer to the following action of the Commissioners of Public Lands at their meeting on October 5th:

“Moved by Mr. Frear, and carried, that correspondence and papers in relation to Lots Nos. 1 and 2 of section 25, township 24, range 14 west, be submitted to the Attorney General, with request that he advise whether the Commissioners can deed the land described under section 397 of the laws of 1911, notwithstanding a clerical error therein as to the description of the lots.”

From the correspondence attached to your letter I find that the land probably intended to be described by the legislature is in section 25, township 24, range 14. In the bill as passed by the legislature it is described as being in section 25, township 23 north, range 14 west. The act of the legislature authorizes, instructs and directs the Commissioners of Public Lands to sell and convey to Jonathan Aurandt, at the price of \$1.25 per acre, the land described in the bill. I understand from the correspondence attached to your letter that the state does not own any such land as that described in the bill, while

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it does own the land described in the motion made by Mr. Frear at the meeting of the commissioners.

The bill being one authorizing the conveyance of a part of the public domain to a particular individual at a very low price, it should be construed most strictly against the person claiming the benefits under such act. I know of no rule of construction that would authorize the conveyance of land other than that described in the act authorizing the conveyance. As the state does not own the land described in the act, in my opinion the act is wholly inoperative.

Public Lands—Commissioners of Public Lands—The commissioners of public lands are not authorized to grant an easement over state lands.

HON. W. H. BENNETT,

March 8, 1912.

Chief Clerk of the Land Office.

In your letter of March 6th you state that Mr. I. Shoudy, of Fairchild, Wisconsin, makes application for an easement, or grant, of a strip two rods wide on the west side of the northwest of northwest, section 23—26—5 west, which is state land, for a highway and bridge, and you ask whether there is any law under which the Commissioners of Public Lands may sell or grant an easement of state lands for the purpose mentioned.

I have been unable to find any statute authorizing the sale or granting of an easement over state lands. The commissioners are authorized to sell the land, but I do not find that they are authorized to dispose of any interest in the land less than the whole title thereof, with the reservation of water and mineral rights, as provided by statute.

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Public Lands—Board of Forestry—Public Officers—The state board of forestry is not authorized, under Sec. 1494—43, chap. 638L, 1911, to convey state lands without reserving the mineral rights.

HONORABLE E. M. GRIFFITH,
State Forester.

March 20th, 1912.

In your letter of March 18th you state that section 2 of chapter 374, laws of 1909, provides that:

“Whenever the state of Wisconsin shall hereafter convey in any manner whatsoever any of its lands, the conveyance thereof shall be subject to the continued ownership by the state of all minerals in said lands, and all mineral rights therein;”

that section 1494—43, chapter 638, laws of 1911, provides that:

“The state board of forestry is authorized to exchange lands upon the basis of equal values as determined by them;”

and you ask me to advise you whether this provision of the law of 1911 which gives the State Board of Forestry the right to exchange lands upon the basis of equal values repeals by implication the provisions of chapter 374 of the laws of 1909, as quoted above, in other words, whether if the State Board of Forestry arranges an exchange of lands, they can deed the state lands without withholding the mineral rights.

Repeals by implication are not favored.

Brown v. McCormick, 28 Mich. 220.

Breitung v. Lindauer, 37 Mich. 233.

If there are no words of repeal a subsequent statute will not be held to abrogate a former one on the same subject, if, by a fair and reasonable construction, both can stand together. It is only when the later statute covers the whole ground of a former statute, or the provisions of the two are repugnant to or inconsistent with each other, that it will be held that the more recent

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enactments repeal the earlier one upon the same subject matter.

Commonwealth v. Flannelly, 15, Ga. 195.

There does not appear to be any inconsistency between the two provisions quoted. It is a very easy matter to construe them together so as to give force to both. Furthermore, it appears to me that the general trend of public policy is toward the preservation of all natural resources for the benefit of all the people. In my opinion the provisions of section 1494-43, chapter 638, laws of 1911, do not repeal the provisions of chapter 374 of the laws of 1909. I do not think that the State Board of Forestry is authorized to deed any state lands without withholding the mineral rights.

Public Lands—Title of U. S. (and that of State received from the U. S.) is unaffected by the fact that the land may have been overflowed for many years.

June 22nd, 1912.

THE HONORABLE COMMISSIONERS OF PUBLIC LANDS.

In your favor of June 14 you state that you contemplate placing on sale lands which, while described as 160 acres, are in fact all covered by the waters of Beaver Dam Lake, except a few small islands, aggregating only four or five acres. You inclose letters from Honorable M. E. Burke, in which he states that Beaver Dam Lake is an artificial body of water, which has existed since the erection of a dam in 1843; that the 160 acres in question were ceded to the State by the United States Government in June, 1910, and in which he questions the right of the State to sell any part of the 160 acres, except so much of the islands as is above high-water mark of the lake.

If the title of the State to the 160 acres were only that accruing from the fact that the land has been flooded since 1843, it would be clear that the State held such title in trust, without the power to convey it, the same as it holds the title to the bed of natural lakes.

Minehan v. Murphy, 134 N. W. (Wis.) 1130.

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If, however, the title remained in the United States until June 1910, as stated by Mr. Burke, then it would seem that the title of the United States was unaffected by the maintenance of the artificial lake and that the title conveyed to the State is as absolute as if the land had not been flooded.

Dana Shooting Club v. Lamareux, 114 Wis. 44, 54, 56.

It may be that the situation here presented is so different from that considered in the case last cited as to make that decision inapplicable and I suggest that you forward the inclosed copy of this opinion to Mr. Burke, for his consideration and suggestion, in view of his familiarity with the situation, the source of the State's title and the law applicable.

Public Lands—Lands patented to the State pursuant to the Act of Congress of June 25, 1910 are held by the State free from any easement of flowage although submerged since 1843, and such lands are not held by the State in trust.

July 20, 1912.

THE HONORABLE COMMISSIONERS OF THE PUBLIC LANDS,

You have handed me a letter from Hon. M. E. Burke, dated July 5, 1912, with reference to my letter of June 22nd, 1912, dealing with the right of the state to sell certain lands overflowed by Beaver Dam Lake. Mr. Burke asserts that "Although the title to the lands in question, which were ceded by the United States to the State of Wisconsin, June, 1910, may have remained in the United States until the passage of that law, upon the records, yet there are two things which operated to take the title out of the United States. The first was the passage of the Arkansas land grant in 1850 which ceded swamp, overflowed and submerged lands, the title of which was then in the United States, to the several states. Now this land was submerged in 1850 because the dam at the city of Beaver Dam was erected in 1843 and as early as 1846 the dam was at the same height as it is now and the waters of Beaver Dam Lake covered all the

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lands that it covers now so this disposes of the question of title. Second, there is a United States statute, section 2339, R. S. U. S. for 1878, and section 2340 which provides among other things that where government lands have been overflowed by the erection of a dam for the purpose of mining, milling, etc., that thereafter all such public lands shall be held by the United States and when conveyed by the United States they should be conveyed subject to these water rights."

On an examination of the records in your office I find that the one hundred and sixty acres in question, to-wit, the W $\frac{1}{2}$ -SE $\frac{1}{4}$, NE-SW and SE-NW 31-12-14 are shown on the map and in the field notes of the original government survey not to be "swamp lands" within the meaning of the swamp land act of September 28, 1850. There seems never to have been any claim by the state that they were swamp lands or that the state was entitled to them by virtue of the swamp land act. The government field notes and survey are prima facie evidence of the character of the lands and are conclusive as to such character in the absence of proof to the contrary.

On June 25, 1910, there was approved an act of Congress entitled "An Act transferring swamp lands to the State of Wisconsin" which provided: "That the secretary of interior be authorized to transfer to the State of Wisconsin the following described lands" describing the lands previously mentioned. (36 Stats. at large, 832.) This act was followed by a patent to the state dated September 8, 1910.

Under these circumstances it does not seem to me that the swamp land act has anything to do with the state's title but that such title dates from the act of Congress of June 25, 1910, and that the title cannot be said to have passed from the United States to the state under the provisions of the swamp land act or at any time prior to June 25, 1910.

I find no reference to the "overflowing" of government lands nor any mention of "milling" in sections 2339 and 2340 R. S. U. S., referred to by Mr. Burke. Those sections refer to "rights to the use of water for mining, agricultural, manufacturing or other purposes." "The act of Congress of 1866 (sections 2339

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and 2340) is in terms a recognition of local customs and laws in the mining states and territories which authorize the diversion of water for mining and agricultural purposes . . . The local customs and laws thus sanctioned and approved by the act of 1866 enlarged the common law in respect to the use which could be made of water but they held nothing in the way of granting a right by the general government or the state government." *Mohl v. Lomer Canal Co.*, 128 Fed. 776-9; *Cruse v. MacCauley*, 96 Fed. 369, 347; *Sturr v. Beck*, 133 U. S. 541, 550; *Jennison v. Kirk*, 98 U. S. 453, 457; *U. S. v. Rio Grande Dam*, 174 U. S. 704.

Many cases are cited in the notes to section 2339 in 7 Fed. Stats. Ann. pages 1091—1096, but I do not find that the statute has ever been applied to a situation such as is here presented and do not see how it could well be so applied since by its terms it refers to the use of water and not to the use of lands to be flowed by water.

As to the proceedings before the land commissioner at Washington, referred to in Mr. Burke's letter, I am unable to find anything other than a proceeding entitled "City of Beaver Dam, et al." being a decision of the department of interior relating to public lands found in Vol. 33 of such decisions on page 50. The headnote of the decision is: "The land department has no authority to meander an artificial lake which was not established until subsequently to the approval of the survey of the township and after a large part of the lands therein had been disposed of by the government according to the official plat." This decision therefore does not aid in the solution of the question presented.

I thus find nothing in Mr. Burke's suggestions that makes inapplicable the decision *Diana Shooting Club v. Lamoreux*, 114 Wis. 44, cited in my former letter. Since the state's title rests on a patent issued in 1910 pursuant to the act of Congress of June 25, 1910, it seems to me on the authority of the *Lamoreux* case that no prescriptive right to maintain the dam has arisen as against the United States or the State of Wisconsin and that the state's ownership is consequently neither a trust ownership of

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which it may not divest itself, nor an ownership burdened with an easement of flowage, but is a proprietary ownership free from any such burden and which the state may lawfully sell.

There may be grave reasons of policy why the state should sell only that part of this land now above water in that the purchasers of the state's title would probably be held to have succeeded to the state's right to require the abatement of the dam to the extent that it causes these lands to be overflowed, while it seems clear that other riparian owners have acquired the right to have the present level of the lake maintained. See *In re. Horicon Drainage District*, 136 Wis. 227—235; *Runyard v. Oetting Bros. Ice Co.*, 142 Wis. 471—4.

Thus a litigation might be precipitated which would cause great loss and expense to the parties responsible for the maintenance of the dam without any appreciable advantage to the state or any one else. Unless the state can obtain a substantially greater amount by selling the 160 acres instead of just the islands above the present lake level, it seems to me that you would be justified in offering for sale the islands only.

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OPINIONS RELATING TO PUBLIC OFFICERS.

ELIGIBILITY, ETC.

Public Officers—The offices of the county judge and member of the school board are incompatible.

HON. M. L. FUNGINA.

JULY 16, 1910.

Fountain City, Wisconsin.

I have given the question that you present quite a little thought. A question quite similar was raised a short time ago with reference to the municipal judge of Lincoln County, who was also city attorney. The law provides that the city attorney shall prosecute certain matters before the municipal judge, but the law also provides that, where the municipal judge is personally interested in any matter or otherwise incapacitated from acting, jurisdiction may be conferred on justices of the peace. The opinion was given by attorneys in this department that this latter provision did not make the two offices compatible. When the law gives jurisdiction in the same matter to several courts, the public has the right to the choice of court or magistrate. The law provides that when one judge or magistrate is incapacitated for any reason, jurisdiction may be conferred upon another. This contemplates an incapacity that may arise in the future. The courts have very generally held that where the duties of two offices are incompatible the acceptance of the latter office vacates the former. It seems quite clear to me that you come within the provisions of section 507 of the statutes. I do not think that the fact that your school

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district comprises an incorporated city under special charter would make an exception.

I feel that I cannot safely advise you to continue to act as an officer of the school board while holding the office of county judge.

Public Officers—Eligibility—The members of a county board designated as commissioners to co-operate with the board of a town in the building of a bridge remain such only during their membership on the board.—The members of a town board do not continue to act for the town in the matter of the erecting of a bridge in connection with the county, after their term of office expires.

MIL0 MUCKLESTONE,

JULY 22, 1910.

District Attorney,

Waukesha, Wisconsin.

In your letter of the 16th inst, you state that two bridges are being built by your county in conjunction with two towns; that the chairman of the county board designated two of the members of the board to act as its commissioners. You ask whether such commissioners are to act until the bridges are completed, irrespective of whether they are re-elected to another term of office.

You also asked whether or not the board of the town, in case the members are succeeded by new ones, continue in their capacity until the bridge is completed.

I have been unable to find any decisions upon these questions. Paragraph 6 of chapter 397, laws of 1909, provides that

“The county board shall, at the time of acting upon such petition, designate two of its members who shall act as its commissioners and who shall co-operate with the board of such town; and such board and the said commissioners shall have full charge and authority to act in the letting, inspecting and acceptance of the work.”

Under the wording of this provision there would seem to be no question but that the county board and the bridge com-

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missioners are to act with the town board. This could not be construed to mean persons that are members of the town board at the time that the co-operation of the county board and town board for the building of the bridge was begun. It means the existing qualified town board.

The answer to your first question is not so clear. The statute simply provides that the county board shall designate two of its members to act as commissioners. It fixes no term of office. It is considered against public policy for members of public bodies to have a voice and vote in electing themselves to office. There could be no reason for fixing the qualification of membership upon the board unless this qualification were to continue during the time that the duties were to be performed. It seems to me that this bridge commission is in the nature of a board committee. Two of the members of the county board are chosen by the board to perform some additional duties. I am of the opinion that, when such bridge commissioners are no longer members of the board, their duties as commissioners cease and that other members of the board should be appointed in their places.

Public Officers—A person who is not an attorney admitted to practise may be a candidate for the office of District Attorney but he cannot qualify and serve as such unless the disqualification is removed before he assumed the duties of the office.

A. N. ANDERSON,

JULY 25, 1910.

District Attorney,

Ladysmith, Wisconsin.

You state that the socialists in your county have nominated as district attorney a farmer, who has not been admitted to the bar. You ask my opinion as to whether a person not admitted to the bar can be a candidate for district attorney and, if so, whether he can be elected to that office.

I find no statutory provision requiring as one of the qualifications of district attorney, admission to the bar of the state. Our Supreme Court, however, in the case of *State v. Russell*,

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83 Wis. 330, has held that such qualification is inherent in the very office itself and required by the very duties to be performed by him, and that, to be district attorney, he must be an attorney at law. The name of the office implies the qualifications.

See *People ex rel, Hughes v. May*, 3 Mich. 598.

The opinion in the Russell case was approved by our court in *Fordyce v. State ex rel. Kelleher*, 115 Wis. 608, 614. However, I see no reason, why a person that is not eligible to the office may not be a candidate for said office, for our Supreme Court has held that, if the disqualification be removed after the election and before the term of office begins, the person elected may qualify.

See *State ex rel. Schuet v. Murray*, 28 Wis. 96.

It is therefor my opinion that a person may be a candidate for the office of district attorney, although he is not admitted to the bar, that he is not eligible to hold the office of district attorney unless the disqualification be removed before the term of office begins, by his admission to the bar.

Public Officers—Women—A woman is not eligible to the office of clerk of the circuit court.

FULTON THOMPSON,

JULY 25, 1910.

District Attorney,

Racine, Wisconsin.

I am in receipt of your inquiry of July 22nd, as to whether a woman is eligible to hold the office of clerk of the circuit court.

Replying, I will say that Mechem on Public Officers, section 73, lays down the rule that women, though citizens in the broad sense, are not possessed of any political power and cannot, in the absence of an enabling statute, be considered eligible to public office.

The constitution of the state of Wisconsin, article III, section 1, declares that "Every male person . . . shall be

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deemed a qualified elector," etc. Our Supreme Court has held that a person that is an alien, and therefore not a qualified elector of the county in which he resides, is not eligible to the office of sheriff in this state, because, as the court says, if he could hold such office, it would lead to the enormous absurdity that a person who, by the organic laws of the state, has not one voice among thousands in designating by whom an office shall be filled may himself be elected to such an office and enjoy its franchises and perform its duties.

(See State ex rel. Off vs. Smith, 14 Wis. 497.)

For the same ruling as to the office of clerk of the county board of supervisors, see State ex rel. Schuet vs. Murray, 28 Wis. 96. See also State vs. Trumppf, 50 Wis. 103.

On an application to the Supreme Court of this state for admission to practice law, the court said in the case of *In re Goodell*, 39 Wis. 232, that, as there was nothing in the statutes, no attempt on the part of the Legislature to extend to females the right to admission in such court, the application must be denied; that, without statutory authority, there was no authority, basing the court's position, of course, upon the common-law doctrine as stated by Mechem above.

Thereafter the Legislature declared that no person should be denied admission on account of sex and, upon an application based on said statute, Miss Goodell was admitted to practice.

(See Application of Miss Goodell, 48 Wis. 693.)

The Legislature has in other instances extended the ability to hold office to women in various positions, as, for instance; by section 1513, to be a school officer; by section 173, to be a notary public; by section 2433, to be a court commissioner. These tend to show that, until the privilege is extended to women by legislative enactment, they cannot participate in any branch of government or hold any elective office. Applying the above reasoning, my predecessor in office, Honorable E. R. Hicks, held that a woman is not eligible to the office of register of deeds.

On the general principal that, where there is no statute prescribing the qualifications of a deputy, the principal has au-

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thority as a general rule to appoint whomsoever he pleases, it has been held that, in the absence of a statute on the subject, a woman may be appointed deputy county clerk.

See *Wilson vs. Newton*, 87 Mich. 493; s. c. 24 Am. St. Rep. 173.

Under this rule it has been customary to appoint women as deputy clerk of the court, deputy register of deeds and deputy county clerk and county treasurer. The above cases, which hold that an alien is not eligible to a county office because he is not an elector, may not be decisive of the case submitted by you, for a woman is not in the same position as an alien: she is a citizen, while an alien is not, and, in the above cited cases, it does not appear that the right of a woman to hold office was considered whatever by the court. (See *State ex rel. Jordan vs. Quible*, 125 N. W. 619.)

Our Supreme Court has never passed upon the question and, until a decision is made by the court, there will be more or less doubt regarding it. It is true that, in modern times, the rights of women to participate, not only in business, but also in government, have been extended by common custom, as well as by enactment of law. But it would seem, in view of the decisions of our court and the rule laid down by *Mechem*, applies and that in this state a woman is not eligible to a county office unless that right has been extended to her by statute.

In the case of *State of Missouri ex rel. Attorney General vs. Hostetter*, 137 Mo. 636, it was held that, under the wording of the constitution of that state, a woman is eligible to the office of clerk of the circuit court. There is no similar provision in our constitution and, in the absence of a decision on the question in our state, I am of the opinion that a woman is not eligible to the office of clerk of the circuit court, recognizing, however, that the question is not free of doubt.

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Public Officers—Eligibility—A woman is not eligible to the office of county treasurer.

But she has a right to have her name placed on the primary ballot if nomination papers are properly filed, and if nominated she has a right to have her name on the ballot on the county ticket.

W. B. PLUMMER,

August 10, 1910.

District Attorney,

Pepin County, Durand, Wisconsin.

You submit the following questions:

“1st. Has Miss Anderson a right to have her name placed on the official primary ballot (she having the required signers)?

“2d. If she has not, and receives the nomination, has she a right to have her name placed on the official ballot for the November election as the nominee of the Republican party?

“3rd. If elected to, can Miss Anderson hold, the office of county treasurer?”

I will first answer your third question? Mecham on Public Officers, section 73, lays down the rule that women, though citizens in the broad sense, are not possessed of any political power and cannot, in the absence of an enabling statute, be considered eligible to public office. The constitution of the State of Wisconsin, article III, section 1, declares that every male person, etc., shall be deemed a qualified elector. Our Supreme Court has held that a person who is an alien, and therefore not a qualified elector of the county in which he resides, is not eligible to the office of sheriff in this state, because, as the court says, if he can hold such an office, it would lead to the enormous absurdity that a person who, by the organic laws of the state, has not one voice among thousands in designating by whom an office shall be filled may himself be elected to such an office and enjoy its franchises and perform its duties.

See State ex rel. Off v. Smith, 14 Wis. 497.

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For the same ruling as to the office of the clerk of the county board of supervisors, see *State ex rel. Schuet v. Murray*, 28 Wis. 96; also *State v. Trumpf*, 50 Wis. 103.

In the case of *In re Goodell*, 39 Wis. 132, our Supreme Court held that a female was not entitled to be admitted to the bar because there was no statute expressly authorizing her to practice law. Thereafter a statute was enacted authorizing women to practice law, and the Supreme Court admitted her in the case of *Application of Miss Goodell*, 48 Wis. 693. Since that time the legislature has in other instances extended the ability to hold office to women in various positions, as, for instance, by section 2433, that of court commissioner; by section 1513, that of school officer; by section 173, that of notary public. All this tends to show that, until the privilege is extended to women by legislative enactment, they cannot participate in any branch of government or hold by elective office. Applying the above reasoning, my predecessor in office, Hon. E. R. Hicks, held that a woman is not eligible to the office of register of deeds. This has been the ruling of this department on the question ever since. The department has held, basing its opinion on the same principle, that a woman is not eligible to hold the office of clerk of the circuit court. On the general principle, however, that, where there is no statute specifying the qualifications of a deputy, the principal has authority as a general rule to appoint whomsoever he pleases, it has been held that, in the absence of a statute on the subject, a woman may be appointed deputy county clerk. (See *Wilson v. Newton*, 87 Mich. 493; s. c. 24 Am. State Rep. 173).

Under this rule it has been customary in this state to appoint women as deputy clerk of the court, deputy county clerk, deputy county treasurer and deputy register of deeds. But it may be said that the above cases holding that an alien is not eligible to a county office because he is not an elector may not be decisive of the case submitted by you, as a woman is not in the same position as an alien: she is a citizen, which an alien is not. In the above cited cases it does not appear that the right of a woman to hold office was considered whatever by the court.

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See *State ex rel. Jordan v. Quible*, 125 N. W. 619, where the Missouri court held that a woman is eligible to the office of county treasurer, although there is no statute enabling her to hold the office. Our court has never passed upon the question and, until a decision is made by the court, there will be more or less doubt regarding it. It is true that in modern times the right of women to participate, not only in business, but also in government, has been extended by common custom, as well as by enactment of law. It would seem that, in view of the decisions of our court and the rule laid down by *Meehem*, a woman is not eligible to a county office in this state unless that right has been extended to her by statute. A very able discussion of this question is found in the case of *Attorney General v. Abbott*, 121 Mich. 540, in which two opinions are given reasoning out the question and reaching the conclusion that, under the Michigan laws, a woman is not entitled to hold a county office unless the statute expressly authorizes it, and a dissenting opinion, holding the contrary.

So, in the case of *State of Missouri ex rel. Attorney General v. Hostetter*, 137 Mo. 636, it was held that under the wording of the constitution of the state a woman is eligible to the office of clerk of the circuit court; but no similar provision is found in our constitution. In the absence of a decision on the question in this state, I am of the opinion that a woman is not eligible to the office of clerk of the circuit court, recognizing, however, that the question is not free from doubt.

In answer to your first and second questions I will say that, under section 11, subdivision 10, of the statutes, it is made the duty of the county clerk to prepare official ballots and to place thereon under the appropriate title of each office and party designation, the names of all candidates to be voted for in the precincts of his county. The names certified by the secretary of state are to be arranged in the order in which they are certified and the names of candidates for whom nomination papers have been filed in the office of the county clerk are to be arranged as thereafter provided. In 15 Cyc., on page 347, the following rule is laid down:

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“The county officer whose duty it is to prepare and print the official ballots acts in a purely ministerial capacity and he must place upon the ballot all names regularly certified to him as having been put in nomination.”

In the case of *Wells v. Munroe*, 86 Md. 443, where mandamus was brought to compel the county supervisors to place upon the official ballot the name of a person duly nominated, but where the clerk refused to place such person upon the ballot, for the reason, as he claimed, that there was no vacancy in the office to be filled, the court said:

“It is manifest it is not the purpose to vest the supervisors with any discretion as to what names should be placed upon the official ballot. It will not for a moment be contended that the supervisors can reject any of the names certified to them by the secretary of state under 43d section because in their opinion there were no vacancies in the offices for which such nominations were made, nor is there any authority to be found anywhere in the statute vesting them with power to act differently in respect to nominations certified from a convention or a primary meeting. Where the nominations come to the supervisors from the proper sources, certified in the proper manner as the law provides, it is their plain duty to place the names certified on the ballots and all ballots shall contain every such name.”

In the case of *Miller v. Davenport* (Idaho), 70 Pac. 610, where it was made the duty of the county auditor to prepare the official ballots for county and state elections and where the auditor refused to place upon the said ballot the name of the person he claimed was ineligible to the office, the court said:

“County auditors, so far as arranging the official ballots is concerned, act in a clerical capacity and are not clothed with judicial or quasi-judicial power. It is the duty of county officers to place upon the official ballot in the proper column the names of the candidates for the different offices

Official Opinions—Public Officers.

who have been nominated and whose nomination has been duly certified in accordance with the provisions of our election laws. They have no discretion in the matter. They cannot go behind the certificates of nomination and inquire into the eligibility of candidates. With that they have nothing to do.”

In view of the fact as stated above that our Supreme Court has never passed upon the question whether a woman is eligible to the office of county treasurer, it would in a way be an injustice to the candidate in question to refuse to put her name upon the official ballot when nomination papers are filed in her behalf, as it would deprive her of the right to have her name voted upon at the September primary, for there would not be sufficient time to get the matter before the Supreme Court and obtain a decision before the holding of the primaries. The same is true as to the ballot for the election in November in case she should be nominated at the primary.

The question as to the eligibility of Miss Anderson to the office of county treasurer should be determined by the courts. It is my opinion that under the above authorities it is the duty of the county clerk to place upon the official ballot the name of the person in question, if proper nomination papers are filed.

Public Officers—Eligibility—Schools—A Stockholder in a telephone company which furnishes telephone service to the public schools is not eligible to membership on the school board.

HENRY HAY, ESQ.,
District Attorney,

SEPTEMBER 8, 1910.

Antigo, Wisconsin.

Your letter of the 29th ult., enclosing letter of Mr. Edward Cleary, of your city, is received. You ask for an opinion on the questions that Mr. Cleary has raised in his letter.

Mr. Cleary states that he is a stockholder and director of the Antigo Telephone Co., a public utility corporation, and is also

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a member of the Aptigo school board and at the present time its president. He states that the various school buildings have telephone connections and pay the regular monthly rates out of the city treasury in about the same manner as other bills and claims against the city are paid. The question is raised as to Mr. Cleary's eligibility as a member of the school board by reason of his connection with the telephone company.

Section 4549 Wis. Stats. 1898 makes it official malfeasance for any officer, agent or clerk of any school board to make any contract in which he has any pecuniary interest.

“Section 4549. Any officer, agent or clerk of the state or of any county, town, school district, school board, city or village therein, or in the employment thereof, or any officer, regent, treasurer, secretary, superintendent, clerk or agent of any penal correctional, educational or charitable institution instituted by or in pursuance of law within this state, or any member of any body or board having charge or supervision of such institution who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, or in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account, order, warrant or receipt made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability, or do any other act in his official capacity or in any public or official service not authorized or required by law, or who shall make any false statement, certificate, report, return or entry in any book of accounts or of records in respect to anything done or required to be done by him officially, or in any public or official service, or who shall ask, demand or exact for the performance of any service or duty imposed upon him by law any greater fee than is allowed by law for the performance of such service or duty, shall be

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punished by imprisonment in the county jail not more than five years or by fine not exceeding five hundred dollars.”

It is very clear that a stockholder in a corporation is peculiarly interested in the contracts of the corporation. The profits of the corporation go to the stockholders.

The principle involved has been discussed at length in the report of the attorney general for 1906, on page 742, and the report for 1908, on pages 473, 475, 566, 702 and 779.

In my opinion Mr. Cleary is not eligible to membership on the school board.

Public Officers—Eligibility—A person properly nominated may have his name placed on the ticket although he may be ineligible to hold the office.

F. J. ROONEY,

Sept. 29, 1910.

District Attorney,

Appleton, Wisconsin.

Yours of September 24th is acknowledged. You state that at the recent primary election held in Outagamie County one A. Conkey was a candidate for the nomination of clerk of circuit court, and, having had no opposition, received the nomination as candidate for said office; that after the primary election it developed that Mr. Conkey was not a citizen of the United States and was wholly ineligible as a candidate or incumbent of said office. You inquire whether the county committee of the party under whose name and title Mr. Conkey was nominated can supply the vacancy and name a candidate for the office, to be placed upon the official ballot for the November election.

In answer to your inquiry I will say that our Supreme Court has held in the case of *State ex rel. Schuet v. Murray*, 28 Wis. 96, that an alien who has not declared his intention to become a citizen of the United States may be elected to the office of clerk of the county board of supervisors and, in case his dis-

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ability is removed before the commencement of the term of office to which he is elected, will be entitled to enter upon and hold such office. In that case the court made a distinction between being eligible to election to an office and eligible to hold the office, declaring that a person may be eligible to the office, although he is disqualified to hold it. If the person in question is actually ineligible to hold the office and it is impossible to remove his disqualification before the election, it would be well, in order to remove all doubt in the matter, to have the person nominated file a declaration to serve as nominee on the ticket, in which case there would be no question as to the existence of a vacancy; otherwise the party in question, if he has received the proper certificate from the canvassing board, would be entitled to have his name placed upon the ballot.

While the question is not free from doubt, still, I believe that, if the party who is ineligible to hold the office insists upon going upon the ballot when he has received the nomination, the court would hold that he has the right to have his name placed upon the ballot, subject to removal from said office if not eligible at time of qualification.

Public Offices—County Board—Member of county board is ineligible to the office of supervisor of assessment during the term for which he was elected. Vacancy in said office of supervisor of assessment may be filled at any meeting of the Board.

L. J. JONES,

Dec. 31, 1910.

District Attorney,

Washburn County, Spooner, Wis.

You state that one A. Hudson was duly elected chairman of the Town of Casey in your county at the annual town meeting last April and duly qualified as such chairman and has acted as a member of the county board up to and including the 16th day of November, 1910; that on the 14th day of November, he filed in writing with the town clerk of the Town of Casey his

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resignation, surrendering his office as chairman of said town and notified the clerk to send some one to act in his stead on the board; that in accordance therewith a meeting of the town board was held, at which Mr. Hudson's resignation was accepted, and Mr. George Pierce appointed to fill the place, and that Mr. Pierce entered upon the duties of chairmanship on November 17th; that on November 18th the county board proceeded to elect Mr. Hudson to the office of supervisor of assessment for the unexpired term ending January 1st, 1911, and that on November 18th the board adjourned, since which time Mr. Hudson filed his oath and proceeded to qualify as such supervisor.

You inquire:

“First. Is said Hudson eligible to the office of supervisor of assessment under section 2 of chapter 523 of the laws of 1905, or other statute?”

“Second. Can the county board or the committee on bonds (composed of county board members) declare the previous acts of the board relative to such supervisor illegal and refuse to approve the bond filed by Hudson or now or hereafter reopen the matter for further proceedings or other appointment?”

In answer to your first question I will say that said section 2 provides:

“No member of the county board shall be eligible to the office of supervisor of assessment during the term for which he was elected or chosen member of such board.”

Mr. Hudson was elected for a term of one year as chairman of the town in question and during said term, under the express provision of this statute, he is ineligible to the office of supervisor of assessment. The fact that Mr. Hudson resigned his office does not terminate the term for which he was elected. The term still exists for which he was elected and the person appointed or elected to fill the vacancy serves out the term for which Mr. Hudson was elected chairman of the town. Under

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the express provision of said statute, therefore, I am of the opinion that Mr. Hudson was ineligible to the office of supervisor of assessment at the time when he was elected to said office.

In answer to your second question I will say that, there being a vacancy in the office of supervisor of assessment under section 1 of said chapter 523 of the laws of 1905, it may be filled by the county board, for said section 1 in part provides:

“If any vacancy shall occur in said office it may be filled by the county board at the annual meeting or any special meeting called for that purpose.”

County Board—County Clerk—Public Officers—The chairman of a county board holds office until his successor is elected. The deputy county clerk does not lose his office upon the resignation of the county clerk.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

April 29, 1911.

I am in receipt of your letter of the 27th inst. concerning the resignation of your county clerk, and the status of the chairman of your county board.

Section 667 Wisconsin statutes provides that the county board at the first meeting after their election, shall elect one of their number chairman, who shall *continue to occupy such position and perform all the duties required of him as such chairman until the county board elected for the succeeding year shall elect his successor.* The fact that the chairman was not elected a supervisor at the April election does not release him from continuing to act as chairman until his successor will be elected.

The deputy county clerk does not go out of office on the resignation of the County Clerk, see section 706 Wisconsin statutes. It follows from these provisions that you have a legal chairman of the county board and a legal deputy county clerk.

Official Opinions—Public Officers.

Public Officers—Office of city attorney and district attorney are incompatible. Power to arrest without process applies to policemen as well as to the chief of police.

CHARLES KIRWIN,

May 13, 1911.

District Attorney,

Ladysmith, Wisconsin.

In answer to your question as to whether the offices of city attorney and district attorney are incompatible, I will say that I am of the opinion that they are. My predecessor in office has passed upon the question in a well considered opinion, which you will find on page 769 of the biennial report and opinions of the Attorney General for the year 1903. For the reasons there given, which it is not necessary here to repeat, I believe that the said offices are incompatible.

In reply to your question as to whether the same rule would apply to policemen that is applicable to the chief of police, concerning the power to arrest without process a person violating any law of this state or ordinance of a city in the presence of the officer, I will say that the policemen are under the control and orders of their chief and it is my opinion that they may arrest without a warrant any person violating a city ordinance or state law in their presence, the same as may the chief of police, as an arrest by the chief may be made through any of the officers under his control; and the statute does not provide that the crime must be committed in the presence of the chief himself.

Official Opinions—Public Officers.

Public Officers—Member of county board is ineligible to the office of Supervisor of assessments during the term for which he was elected.—When former Supervisor of assessments holds office there is no vacancy.

L. H. MEAD,

MAY 26, 1911.

*District Attorney, Washburn County,
Shell Lake, Wisconsin.*

You state that the county board of supervisors, at their annual meeting in 1910, elected a county supervisor of assessments by the name of Andrew Hudson; that the former supervisor of assessments was Alfred Trepania, whose three-year term ended at the annual meeting of the county board in November, 1910; that Mr. Hudson had been elected in the spring of 1910 as chairman of the town of Casey and was therefore a member *ex officio* of the county board; that he claims to have resigned his office as chairman of the town of Casey prior to the time of his election to the office of supervisor; that, as you understand it, the town board had had no meeting and his resignation was not accepted until the 22nd day of December, 1910, following his election as supervisor in November 1910; that Mr. Trepania still holds the books of the supervisor, claiming that Mr. Hudson's election was illegal reason of the fact that he had been elected chairman of the town in April, 1910 for the term of one year and that therefore Mr. Hudson was not eligible, and that he (Mr. Trepania) has the right to hold over until his successor is appointed and qualifies;

Section 772a of the statutes provides that the supervisor of assessments shall hold his office until his successor is elected and qualifies. Section 772b provides that no member of the county board shall be eligible to the office of supervisor of assessment during the term for which he was elected or chosen a member of such board. Under this latter section it is very evident that Mr. Hudson was ineligible to the office of supervisor of assessment when he was elected by the county board. The statute expressly provides that no member shall be eligible during the term for which he was elected. Members are elected for one

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year and during that term are eligible to the office of supervisor. The fact that Mr. Hudson resigned his office and did not serve out his full term does not change the fact that he was elected for the term of one year.

See State ex rel. Bashford v. Frear, 138 Wis. 536, and especially Judge Timlin's concurring opinion.

Mr. Trepania being in possession of the office and holding over, under the provisions of our statute he is in all respects a de jure officer.

See 29 Cyc. 1399

State v. Meilke, 81 Wis. 574

There is no vacancy in the office of supervisor of assessment so long as there is a person in possession of the office holding over. This has repeatedly held by the courts.

See also sec. 962 Wis. stats. 1898

There being no vacancy, the county board is not authorized to elect except at the regular November session, every third year; neither are the supervisors of assessment authorized to appoint, for the reason that there is no vacancy.

My conclusion is that Mr. Trepania is authorized to hold over until such time as his successor shall be duly elected and qualify.

Public Officers—Offices of Police Commissioner and Alderman in cities of the Fourth class are not incompatible.

JOHN A. MALONE,

June 8, 1911.

District Attorney, Sauk County,

Baraboo, Wisconsin.

You inquire whether the offices of police commissioner and alderman in the cities of the fourth class are incompatible.

In answer I will say that there is no statute of this state providing that a member of the board of police and fire commissioners shall not be appointed from among the members of the city council. It is therefore necessary to examine into the duties

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and functions of the office of police and fire commissioner and that of alderman, in order to ascertain whether any inconsistency exist as to the subordination of one to the other or whether a contrariety, or antagonism, would result in the attempt by one person to faithfully and impartially discharge the duties of both. The members of the board of police and fire commissioners are appointed by the mayor. They have no salary. I have been unable to find any duties imposed by statute upon aldermen or members of the board of police and fire commissioners that would, in my opinion, make it inconsistent for one person to discharge the duties of both offices. I am therefore of the opinion that the two offices are not incompatible.

Public Officers—Notaries—Married Women—Marriage of female does not revoke her commission. Seal must correspond with official signature.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin,

AUGUST 3, 1911.

You have referred to this department with request for an opinion a letter from F. H. Magdeburg, U. S. Pension Agent at Milwaukee, Wisconsin, in which he asks: "Is it necessary for a female notary public when she marries to return her commission to you to be made out in her new name or can she continue under her original commission signing her martial name and maiden name seal.

On page 270 of the Report of the Attorney General for 1906 appears an opinion from Hon. L. M. Sturdevant, then attorney general, that seems to answer this question. He holds that the marriage of a female notary does not of itself remove her from the office of notary public. From that it follows that it would not be necessary for her upon such marriage to return her commission. He further holds that the official seal of a notary should correspond with the signature of the notary public and that if such notary desires to sign her marital name when acting

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as notary she should procure a new seal and also file a new autograph with the clerk of the circuit court.

Public Officers—Women cannot legally be appointed as deputy inspectors of illuminating oils.

MR. L. F. MEYER,

AUGUST 11, 1911.

State Supervisor of Inspectors of Illuminating Oils.

In your letter of August 10th you submit the following question:

“Is there any statute which would prevent the employment of a woman as deputy oil inspector in this department?”

In reply thereto I would say that the only statute I find referring to the appointment of deputies is section 1421c which provides in part as follows:

“The said supervisor may with the advice and consent of the governor, appoint a sufficient number of deputy inspectors eligible under the provisions of chapter 363, laws of 1905, and amendments thereto to properly inspect all oils, gasoline, etc.”

Chapter 363, laws of 1905 is the law known as the Civil Service Law. It contains no special provisions relating to deputy inspectors of illuminating oils. I do not think there is any *statute* prohibiting the employment of a woman as such deputy.

The question of eligibility of a woman as Register of Deeds has been before this department on two different occasions. The opinions rendered are found on pages 189 of the Report of the Attorney General for 1902 and page 620 of the Report of the Attorney General for 1910.

The conclusion reached is that while there is no statute forbidding the appointment or election of a woman to that position nevertheless she is not eligible. The reasoning there employed would apply, in my opinion, with equal force to the position of deputy oil inspector. The court has never passed upon this question except in so far as the Goodell case referred to in the opinion of Attorney General Hicks has a bearing upon it but in my opinion a woman is not eligible.

Official Opinions—Public Officers.

Public Officers—Oil Inspector—One whose wife holds stock in a corporation dealing in illuminating oils is not eligible to appointment as deputy inspector.

HON. LOUIS F. MEYER,

August 21, 1911.

State Supervisor of Inspectors of Illuminating Oils.

In your letter of August 18th you say:

“One of the applicants for an appointment in this department is a bookkeeper employed by a store which retails kerosene. His wife owns a small amount of the stock of the company operating this store. Will section 1421k of chapter 363 of the laws of 1909 operate to prevent the appointment of this man to a position as deputy oil inspector?”

In reply would say that section 1421k is not a part of chapter 363, laws of 1909, but is found in the statutes of 1898, and I do not find that it has been amended since that time. A part of this section reads as follows:

“No inspector shall, during his term of office, traffic, directly or indirectly, in any oil used for illuminating or heating purposes or be interested in any manner whatever in the manufacture, refining or sale of such oil, and any inspector violating any of the provisions of this section shall be removed from office immediately upon proof of such violation and be liable to a fine of not less than one hundred dollars nor more than five hundred dollars; provided, that these provisions in regard to dealing in oil shall not apply to deputies whose inspection during the term of one year shall not exceed fifteen hundred barrels.”

From this it would appear that, unless the deputy receiving the appointment shall inspect more than fifteen hundred barrels in any one year, the fact that he might be interested in dealing in kerosene would not affect his eligibility. The section does not apply in terms to one whose wife is interested in such sale. Being a penal statute, the courts would con-

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strue it strictly and it would probably be held not to apply in such case. At the same time, I believe that the spirit and reasoning of the law would be equally applicable in such cases as where the person appointed was himself so interested. Possibly it might be held that one whose wife was interested in such sale, through receiving a share of the profits therefrom, would himself be indirectly interested. That one who holds stock in a corporation is directly interested in the business of such corporation has been held in a great many cases.

See report of the Attorney General for 1910, pp. 253, 575 and 588.

In my opinion, you ought not to appoint as deputy a person whose wife holds stock in a company dealing in any of the oils referred to in the statute.

Public Officers—Bookkeeper in general store selling kerosene may be appointed deputy oil inspector.

HON. LOUIS F. MEYER,

SEPTEMBER 1, 1911.

State Supervisor of Inspectors of Illuminating Oils.

I have before me yours of the 31st ult., in which you call my attention to the following provisions of section 1421k of the statutes:

“No inspector shall, during his term of office, traffic, directly, or indirectly, in any oil for illuminating or heating purposes, or be interested in any manner whatever in the manufacture, refining or sale of such oil, and any inspector violating any of the provisions of this section shall be removed from office immediately upon proof of such violation and be liable to a fine of not less than one hundred dollars nor more than five hundred dollars; provided, that these provisions in regard to dealing in oil shall not apply to deputies whose inspection during the term of one year shall not exceed fifteen hundred barrels.”

You ask whether it would be illegal for a deputy oil inspector to be employed as bookkeeper in a general grocery store, a small

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part of the business of which is the sale of kerosene, it being understood that the deputy derives no financial gain from the sale of such oil.

In the case of *Nelson v. Johnson* (Minn.), 36 N. W. 868, the phrase "directly or indirectly" was interpreted, where it occurred in the contract by which the defendant agreed that he would not "engage in the lumber business, directly or indirectly," at said Winthrop, nor at the towns of Gaylord or Gibbon, Minnesota." It appeared that the defendant sold out his stock in business to the plaintiffs and, as a part of the consideration, entered into this agreement; that he afterwards, and within the limit of time stated in the contract, was employed by a rival dealer in the same business to solicit and make sales and to influence buyers in that market, including his old customers. The court held that this was a violation of his contract, but they stated:

"It does not extend merely to isolated acts which might tend to interfere with the plaintiff's business, or to occasional services voluntarily rendered for the convenience or accommodation of another in good faith. Nor do we think it would include subordinate employment, not affecting the management or control of the business, or directly influencing custom."

The court refers to a number of cases where contracts of this kind have been construed, all of them consistent with the decision of the court in this case.

I assume that in the case suggested by you the proposed deputy oil inspector has nothing to do with the sale of kerosene. I also assume that he does not come within the exception noted in the statute, that it shall not apply to persons who inspect less than fifteen hundred barrels in a year.

The question is one not altogether free from doubt, but I am inclined to the opinion that, under such circumstances, where the sale of kerosene is only a small part of the business carried on, the bookkeeper would not be considered a person directly or indirectly interested in the sale of such kerosene.

Official Opinions—Public Officers.

Public Officers— Assistants appointed by State Veterinarian must be persons duly licensed to practice veterinary medicine and surgery.

HON. F. E. DOTY,

October 30, 1911.

Secretary and Chief Examiner,

State Civil Service Commission.

In your letter of October 26th you ask the following question:

“Does the law, which authorizes the state veterinarian to employ assistants, require that such appointees must be licensed veterinarians? Or does it require that appointees must be graduates of a veterinary school?”

Under date of July 13th of this year an opinion was given to the State Veterinarian upon this question. Such opinion was, in part, as follows:

“Section 1492e of the statutes, subdivision 2, provides, among other things, that the State Veterinarian may call to his assistance, as may be necessary in the performance of his work, duly qualified veterinary surgeons, etc.

“Section 1492e—14 provides a penalty for practicing veterinary medicine or surgery without a license. Section 1492e—17 provides for an examination, in order to procure such license, and for registration. Section 1492e—16 provides in what cases students are exempt from such registration, but does not include such a case as you refer to. In my opinion the term “duly qualified veterinary surgeon” as used in section 1492e refers to those duly qualified to practice veterinary medicine and surgery under the other sections quoted, and it would not be legal for you to call in to your assistance any person who is not registered and licensed as provided in these statutes.”

Official Opinions—Public Officers.

Public Officers—Office of supervisor becomes vacant upon removal of the incumbent from the ward he was elected to represent.

THORWALD P. ABEL,

November 1, 1911.

District Attorney,

Sparta, Wisconsin.

In your letter of October 31st you state:

“At the annual meeting of the County Board of Monroe county Harold Sowles, who was a supervisor from the Second ward of the city of Tomah, was elected chairman of the County Board, November, 1910. At the election in April, 1911, Harold Sowles was again elected as supervisor from the Second ward of the city of Tomah, he then being a resident of the Second ward of the city of Tomah. Since the election of April, 1911, Sowles has moved into the First ward of the city of Tomah, in which ward one William Cassel was elected as supervisor at the April, 1911, election. The city council of the city of Tomah has not appointed any one in place of Mr. Sowles as supervisor of the Second ward of the city of Tomah;”

and you ask whether or not, under the facts as stated, Mr. Sowles can act as a member of the county board at the annual meeting this year, and also whether or not he is still legally the supervisor of the Second ward of the city of Tomah.

Section 662 of the statutes as amended by chapter 398 of the laws of 1907 provides as follows:

“Every ward or part thereof of any city, every incorporated village or part of such village shall be represented in the county board of supervisors of the county in which such ward or part thereof, or city or village or part thereof is situated, by one supervisor, except in counties having a population of at least two hundred and fifty thousand; all such supervisors shall be elected annually by the electors of such wards, or parts of wards, village or parts of village, respectively, at the time and in the same manner as city

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and village officers are elected; and when any vacancy shall occur in the office of such supervisor the proper common council or board of trustees shall fill such vacancy by appointment. The holding of the office of such supervisor by any person shall not disqualify him from being a member of the common council of the city or board of trustees of the village in which he was elected or appointed."

Section 663 of the statutes as amended by chapter 398 of the laws of 1907 provides in part:

"The county board of supervisors . . . shall consist of the chairman of the several towns and the supervisors of each ward and part of ward of every city, and of each incorporated village or part thereof . . . No county officer or deputy of any such officer shall be eligible to the office of supervisor, except as provided in section 665."

Section 665 provides that in some cases the county clerk shall be *ex officio* a member of the county board of supervisors.

Section 962pf of the statutes provides in part:

"Every office shall become vacant on the happening of either of the following events:

" . . .

"4. His ceasing to be an inhabitant of this state; or, if the office be local, his ceasing to be an inhabitant of the district, county, town, city or village by or for which he shall have been elected or appointed or within which the duties of his office are required to be discharged."

Under this section it becomes important to determine whether or not the office of supervisor is a county or a city or ward office. In the case of *State ex rel. Gill v. Board of Supervisors of Milwaukee Co.*, 21 Wis. 443, it was held that the office of supervisor was a county office. This was under the provisions of chapter 129 of the laws of 1861. Section 1 of this chapter provided in part:

"The county board of supervisors of each of the organized counties of this state shall consist of three electors,

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one to be elected in each of the supervisor districts herein-after mentioned, except in those counties which contain three or more assembly districts; and in such counties there shall be elected a supervisor in each assembly district, and one additional supervisor for the county at large, in those counties where there is (or may be) an even number of assembly districts. Such supervisors shall be elected in each of the organized counties respectively, biennially, on the Tuesday succeeding the first Monday in November of each alternate year, and shall hold their office for the term of two years. The votes cast for such supervisors shall be canvassed in the same manner as votes cast for other county officers."

Section 5 of this chapter provides:

"Should there be a vacancy in the board of county supervisors, the clerk of the board shall immediately notify the sheriff of the county, whose duty it shall be to order an election to be holden for the purpose of filling such vacancy, thirty days previous notice being given of such election, by publishing the same in each newspaper published in the county, if there be any, and by posting up a notice thereof in some public place in each town in the county."

It will be noted that the provisions of this chapter are very different from the present statutory provision. The fact that, under section 663, it is provided that no county officer shall be eligible to the office of supervisor indicates that this is not a county office. The method provided in section 662 for filling a vacancy also indicates that the office of supervisor, where such supervisor represents a city, is a ward or city office, rather than a county office.

Section 875 of the statute provides for a supervisor to be elected in villages and he is therein treated as a village officer.

Section 883 provides the duties of the supervisor elected in villages.

Official Opinions—Public Officers.

Section 925—23 of the statute as amended by chapter 60 of the laws of 1901 designates the officers of cities of the second, third and fourth classes under the general law. Among the officers so provided for are two aldermen and one supervisor from each ward.

Section 923—25 provides for the election of the various officers in cities, including the supervisors.

Section 925—26a fixes the term of office of city officers, including supervisors.

Section 925—31 provides:

“When any officer shall remove from the city, or any ward officer shall remove from his ward, . . . the office shall be deemed vacant.”

It appears very clear to me that under the facts as stated by you the office of supervisor of the second ward of the city of Tomah has become vacant by the removal of Mr. Sowles from that ward. I do not know whether the city of Tomah has a special charter or is working under the general charter law. If it has a special charter it would be well to look at the charter provisions to determine whether or not the office has thus become vacant. I presume that, even though it is working under a special charter, there are provisions similar to those contained in the general charter law which I have quoted. Of course, Mr. Sowles, if he actually acts as supervisor, would be an officer *de facto*. See *State ex rel. Dunn v. Noyes*, 87 Wis. 340. As such his acts could not be questioned collaterally. But it would be necessary to institute a direct proceeding for the purpose of having the office declared vacant.

Official Opinions—Public Officers.

Public Officers—Under general charter law an alderman of a city is not eligible to appointment as marshal until the full term for which he was elected has expired.

HALBERT B. COLE,

September 21, 1911.

District Attorney,

Black River Falls, Wisconsin.

Yours of September 19th is before me, in which you state that the city marshal of the city of Black River Falls in effect resigned his position and that the mayor then appointed as marshal one of the aldermen of the city, who resigned as alderman, in order to accept the position of marshal, and you ask whether there is anything illegal about such appointment.

You do not state whether your city is operating under the general charter law or whether it has a special charter. If acting under the general charter law, the following provision of the statute would apply:

“Section 925—249. No member of the common council shall, during the term for which he is elected, be eligible to any other municipal office, except the office of mayor, existing at the time of his election or created by the council subsequent thereto.”

The phrase “term for which he is elected” was interpreted by Attorney General Gilbert in an opinion found in the biennial report of the Attorney General for 1908, on page 763, in which he held that a resignation from office would not render a person eligible to appointment to another position, under a provision such as this. The term for which a person is elected does not expire when he resigns. It refers to the time for which he was elected, and he is not eligible under a provision such as this until the full time has expired, whether he resigns the position then held by him or not.

If your city is operating under a special charter, if you will refer me to the particular law enacting the charter, I can then give you an opinion upon the specific case.

Official Opinions—Public Officers.

Public Officers—Eligibility—Incompatible Officers—District Attorney—Mayor—Intoxicating Liquors—One person may apply for and receive licenses to run more than one saloon.

The offices of District Attorney and Mayor are incompatible.

MR. O. H. BRUEMMER,
District Attorney,

February 3, 1912.

Kewaunee, Wisconsin.

I am not quite certain whether your letter of January 30th was written as mayor, or as district attorney. As mayor you are not entitled to official opinions from this department, while as district attorney you are. In view of this situation, I am treating the inquiries as coming from you in your capacity as district attorney.

Your first question is: "Can one man in the same city own and operate two saloons, taking out two separate and distinct licenses in each saloon in his own name?"

This question was passed upon and decided in the affirmative in an opinion found on page 527 of the Biennial Report and Opinions of the Attorney General for 1910.

Your next question is: "Can a district attorney also be a mayor of a city?"

In an opinion found on page 769 of the Biennial Report and Opinions of the Attorney General for 1908 it is held that the offices of city attorney and district attorney are incompatible. Among other things it is said:

"It often happens that the interests of the city are adverse to the interests of the county, and, under the above provisions, it would be the duty of the district attorney to advise the county officers and the county board, and it would be the duty of the city attorney to advise the city officers and city council. It would be improper for one person to perform both these functions. In all actions of the county against the city, or the city against the county, it would be the district attorney's duty to represent the county, and the city attorney's duty to represent the city.

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This would make the duties of the two officers incompatible.”

I do not know whether your city has a special charter, or whether it is operating under the general charter law. I have examined some of the provisions of the general charter law, and, among others, I find the following:

The city may provide by ordinance that the city attorney shall be appointed by the mayor. Section 925—25.

The common council fixes the salary of the city attorney. Section 925—30.

The mayor is a member of the common council. Section 925—49.

The city attorney may be required to give a bond, and all bonds are to be approved by the mayor. Section 925—35.

The mayor may suspend the city attorney from office pending charges being filed, and appoint an officer to fill the vacancy pending the disposition of such charges. Section 925—36.

In cities in which the mayor appoints the city attorney, he may also remove him. Section 925—36.

The city attorney shall “when requested, furnish written opinions upon subjects submitted to him by the mayor. Section 925—42.

The mayor is the chief executive officer and head of the fire and police department. He signs all agreements, contracts, licenses or permits granted by the council, and approves or otherwise acts upon all claims allowed by it. Section 925—38.

In case of a tie vote in the council, the mayor has the deciding vote. Section 925—49.

Under these several provisions, it seems to me that it would be just as incompatible for the district attorney to act as mayor, as it would be for him to act as city attorney. The actions of the city attorney are so far governed by the mayor that if the one office is incompatible with the office of district attorney, it appears to me that the other is also. The mayor being the chief

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executive officer of the city, necessarily has a great deal of influence in all city affairs, and wherever the interests of the city and the interests of the county were adverse, he could not do his full duty by both the city and the county, if he were acting as district attorney as well as mayor. I believe the two offices are incompatible.

Public Officers—Eligibility—Mayor—Supervisors—The Offices of mayor of a city and member of the county board of supervisors are not incompatible.

O. H. BRUEMMER,

District Attorney,

Kewaunee, Wisconsin.

February 12, 1912.

In your letter of February 7th in regard to my opinion of the 3d inst., in which I held that the duties of district attorney and those of mayor are incompatible, you refer to the fact that these incompatible duties seem to be somewhat speculative and distant and that, while there might be a possibility of conflict arising in such cases, the district attorney could represent the county or the judge could appoint another attorney to act in the particular matter.

The courts generally hold that the fact that the circumstances under which the exercise of incompatible duties might arise may not occur during the term of office does not affect the right of a person to hold the two offices. If the duties of the two are such that a conflict in duty may arise, they are incompatible and one person should not hold the two.

You also ask whether the chairman of a county board may be one of the supervisors of the city and mayor of the city or, even if he is not chairman of the county board, can he be a supervisor of that city?

It may be true that, apparently, the two offices are as incompatible as those of district attorney and mayor. The Legislature, however, appears to have acted upon the question and that would settle the matter. By section 662 of the statutes, as

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amended by chapter 398 of the laws of 1907, it is expressly provides:

“The holding of the office of such supervisor by any person shall not disqualify him from being a member of the common council of the city or board of trustees of the village in which he is elected or appointed.”

Under the general charter law, the mayor is a member of the common council of the city. Under some special charters it is expressly provided that the mayor shall represent the city upon the county board of supervisors. Of course, the Legislature may abrogate the common law rule and in this instance they seem to have done so.

Public Officers—Justices of the Peace—When, and how many to be elected in towns under Chap. 72 Laws 1911.

MR. HENRY GRAASS,

March 9, 1912.

District Attorney,

Sturgeon Bay, Wisconsin.

In your letter of March 2nd you state that you have six towns with one justice each, whose term of office will expire in May, 1913; five towns with two justices each, whose terms of office will expire in May, 1913; and three towns in which there is no holdover justice; and you ask as to the proper method of procedure under chapter 72 of the laws of 1911, amending sections 813 and 845 of the statutes.

Section 813, as amended, relates only to justices in new towns, and therefore is not applicable to the situation in your county. Section 845, as amended, provides:

“There shall be two justices of the peace in each town, of whom one shall be elected at each annual town meeting. Their term of office shall be two years from the first Monday of May next following such town meeting; * * * every vacancy shall be filled at the annual town meeting next ensuing, unless a special election shall have been held, and when so elected such justice shall hold only for the

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residue of the unexpired term. When a vacancy shall occur or when any justice shall, from any cause, become permanently unable to perform his official duties the town board may appoint temporarily a suitable person to such office, to hold until it shall be filled by election and until their successors elected shall qualify."

The law does not expressly provide for the situation that you mentioned. It appears to me, however, that the only practical way to deal with the matter would be as follows: As to the six towns with one justice each, whose term of office will expire in May, 1913, elect one justice this year for the term of two years and then in 1913 elect another justice to succeed the one whose term expires that year. In the towns in which there are two justices whose terms expire in 1913, elect no justice this year and in 1913 elect one for one year and one for two years. In the towns in which there are no holdover justices, elect two this year, one for one year and one for two years.

Public Officers—Vacancies—Compensation—A member of the state senate who, following his election to that body, moves out of the senatorial district, thereby vacates his office.

Those elected to fill vacancies in the senate or assembly, and who sit in special session only, are not entitled to any compensation except mileage.

MR. HARRY CURRAN WILBUR,
Executive Clerk.

March 16, 1912.

In your letter of March 14th you state that you are directed by Governor McGovern to request my opinion on the following questions:

"1. In the event that a member of the State Senate, following his election to that body, moves to a city in a district other than that from which he was elected, is his office vacant?"

"2. If the mere fact of removal from his district does not vacate the office, does the fact that he has accepted the

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appointment as assistant district attorney in the county to which he has removed vacate his office?"

"3. Is a member of either the State Senate or Assembly elected to fill a vacancy and who will sit in a special session only entitled to any compensation for his services beyond mileage to and from the capital?"

Section 962 of the statutes provides in part as follows:

"every office shall become vacant on the happening of either of the following events: . . .

"4. His ceasing to be an inhabitant of this state; or, if the office be local, his ceasing to be an inhabitant of the district, county, town, city or village by or for which he shall have been elected or appointed or within which the duties of his office are required to be discharged."

This statute is applicable to the office of state senator. Such office is local within the meaning of the part of the statute quoted, being an office of the particular district he is elected to represent. It therefore follows that upon his ceasing to be an inhabitant of such district the office becomes vacant.

This renders it unnecessary that I answer the second question.

Your third question is covered by the provisions of article IV, Section 21, of the constitution, which provides:

"Each member of the legislature shall receive for his services for and during a regular session the sum of five hundred dollars, and ten cents, for every mile he shall travel in going to and returning from the place of meeting, of the legislature on the most usual route. In case of an extra session of the legislature no additional compensation shall be allowed to any member thereof, either directly or indirectly, except for mileage, to be computed at the same rate as for a regular session."

As the member elected to fill the vacancy is not to sit in any regular session, he is not entitled to any compensation other than the mileage as provided in the section quoted.

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In your letter of the 15th you ask this further question:

“In the event a special election is ordered in certain senatorial and assembly districts to fill vacancies now existing, and the said election is ordered for a date after the 1911 act apportioning the state into new senatorial and assembly districts goes into effect, should the said election be ordered for the new or the old senatorial and assembly districts?”

The rule is stated as follows in 15 Cyc. 345:

“If, after a congressional election, the state is redistricted and a vacancy then occurs, such vacancy should be filled by the suffrage of the old district, and not by that of the electors, of the new district in which the retiring officer resides or may have resided.”

In support of such rule, reference is made to *Hunt. v. Menard*, 2 Bartlett's Contested Election Cases, 477. On a reference to that case I find that it supports the rule and that the reason for so holding is stated to be that, if it were held otherwise, there would be certain portions of the district that would have two representatives and certain other portions that would not be represented at all. I believe the reasoning is good and therefore hold that the special election should be ordered for the old district, and not for the new.

Public Officers—Assistant dairy and food inspectors, designated as ex-officio sealers of weights and measures under Sec. 1662 of the statutes, as amended, may still perform the duties of the former office.

HONORABLE J. Q. EMERY,

March 20th, 1912.

Dairy and Food Commissioner,

Ex officio Supt. Weights and Measures.

In your letter of March 18th you refer to section 1662 of the statutes, containing the following provision:

“In all territory within this state, except cities subject to the provisions of section 1661, the inspectors of weights

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and measures appointed under sub-section 1 of section 1659 and such assistant dairy and food commissioners and such cheese factory dairy and food inspectors and such creamery and dairy and food inspectors as may from time to time be designated by the superintendent of weights and measures, shall act, ex officio, as sealers of weights and measures, with like authority, powers, and duties as prescribed for city sealers in sub-sections 2 to 5 inclusive of section 1661."

and you ask the following question as to such provision :

"If the Superintendent of Weights and Measures designates certain cheese factory dairy and food inspectors and certain creamery dairy and food inspectors to act ex officio as sealers of weights and measures, in your opinion does the law require that such officers so designated must thereafter devote all their time to the office of ex officio sealer of weights and measures?"

You also put the question in the following form, asking me to bear in mind my opinion heretofore rendered, that the new law relating to weights and measures merely supplements the work of the Dairy and Food Commissioner, and is not a distinct and separate office, and to bear in mind further that, where these dairy and food inspectors are designated to act as ex officio sealers of weights and measures, they still remain dairy and food inspectors, their pay as dairy and food inspectors and their expenses are borne as dairy and food inspectors, and you ask :

"Is it not the proper construction of the statute that, when these dairy and food inspectors are designated by the state superintendent of weights and measures to act as ex officio sealers of weights and measures, they may continue their regular work as dairy and food inspectors, and, supplementing that work and incidental to that work, may add thereto such work along the line of weights and measures as may be deemed proper by the dairy and food commissioner, ex officio state superintendent of weights and measures?"

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In the opinion given you by this department under date of August 7th last there is a discussion of the meaning of "ex officio." It appears to me that, where a person holds a certain office ex officio, that is, by virtue of his other office, the ex-officio office is merely supplemental and additional to the office formerly held; that it is not intended to be in place of such office, nor is it intended that the holder thereof shall devote his entire time to the duties of the office held ex officio. I believe that such dairy and food inspectors as are designated ex officio sealers of weights and measures should still give a large part of their time to the duties of the former office and that such duties as they perform as ex officio sealers of weights and measures should be merely incidental and in addition to those other duties.

You also ask:

"Does the officer so designated who does not devote all of his time to the work of sealer of weights and measures, but only such time as he may find convenient and advantageous while performing the duties of dairy and food inspector, render himself amenable to prosecution and fine under the provisions of section 1663 for neglect to perform his duty?"

It necessarily follows the answer to your first question that this question must be answered in the negative.

Public Officers—Veterinarian—Qualification—A veterinarian not licensed in this state and in the employment of the U. S. Bureau of animal industry cannot make tuberculin tests in this state except for the purpose of carrying out the U. S. regulations and laws.

HONORABLE R. E. KATZ,

March 22nd, 1912.

Secretary of the Wisconsin Live Stock Sanitary Board.

Under date of February 22nd you have submitted for my opinion on the following questions:

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“1. Is a veterinarian in the employ of the United States Bureau of Animal Industry, and who is not licensed as a veterinarian in the state of Wisconsin, eligible to make tuberculin tests in cattle in this state?”

“2. If such veterinarian in the employ of the Bureau of Animal Industry is eligible as above, is he obliged to comply with the laws of this state and the regulations of this board in making tuberculin tests in Wisconsin, in the same manner as a veterinarian who is licensed by the State Board of Veterinary Examiners?”

A veterinarian in the employ of the United States Bureau of Animal Industry, who is not licensed in this state, can only make such tests as are necessary for the administration of the laws for which he has been appointed. The United States statutes, 34 Statutes at Large, 1263, provide that the Secretary of Agriculture shall cause to be made a careful inspection of all cattle, sheep, swine and goats intended and offered for export to foreign countries at such times and places and in such manner as he may deem proper, to ascertain whether such cattle, sheep, swine and goats are free from disease;

“and for this purpose he may appoint inspectors, who shall be authorized to give an official certificate clearly stating the condition in which such cattle, sheep, swine and goats are found.”

I am of the opinion that, for the purpose of administering this law, the veterinarians appointed by the department of Agriculture may make the examination of cattle intended to be exported, without complying with any local regulations. This examination will in some cases, of course, include the making of tuberculin tests to ascertain whether the cattle have tuberculosis; but in all other cases where the tuberculin test is applied, even by the veterinarians of the United States Bureau of Animal Industry, it cannot be done unless they are duly authorized under the laws of this state to apply the test or practice veterinary medicine and surgery and, of course, in applying the test in such cases, they are obliged to comply with the laws of this

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state and the regulations of this board legally made under the provisions of law.

Public Officers—Vacancies—The office of state senator is a local office within the meaning of Sec. 962 Stat.

Upon the removal of a state senator from the district by which he was elected, the office *ipso facto* becomes vacant, and no judicial determination is necessary.

It is the duty of the Governor to issue writs of election to fill vacancies in the senate and assembly before a special session of the legislature.

HON. J. ELMER LEHR,

April 1, 1912.

Assistant District Attorney,

Milwaukee, Wisconsin.

I am in receipt of your letter of the 25th in which you express doubts as to the correctness of the opinion given to his Excellency, Governor McGovern, relating to the vacancy in the office of state senator by reason of removal from the district from which elected.

The governor's question was "In the event that a member of the state senate following his election to that body moves to a city in a district other than that from which he was elected, is his office vacant?"

In my opinion I quoted from section 962 of the statutes as follows: "Every office shall become vacant on the happening of either of the following events . . . 4. His ceasing to be an inhabitant of this state; or, if the office be local, his ceasing to be an inhabitant of the district, county, town, city or village by or for which he shall have been elected or appointed or within which the duties of his office are required to be discharged."

I expressed the opinion that within the meaning of this quotation the office of state senator is a local office and therefore gave an affirmative reply to the question. You differ with me as to the nature of the office and cite authorities to sustain your position. I have carefully examined all the authorities cited by

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you as well as numerous others but have been unable to reach a different conclusion than that given in my former opinion. The exact sense in which the term "local" is used must be determined by ordinary rules for judicial construction. *State ex rel. v. Chittenden*, 127 Wis. 468. It may be that the office of state senator is a state office in the sense in which that term is used in some statutes, but I believe it is a local office within the meaning of the statute relating to vacancies. "The true rule is to look at the whole and every part of the statute, and the apparent intent derived from the whole, to the subject matter, to the effect and consequences, to the reason and spirit of the law, and thus to ascertain the true meaning of the legislature, though the meaning so ascertained conflict with the literal sense of the words; the sole object being to discover and give effect to the intention of its framers."

Hartford v. N. P. Ry. Co., 91 Wis. 374.

Sections which are intended to compliment each other must be construed together and attention given to them as a whole and to other parts. These must be harmonized if possible.

State v. Atkinson, 88 Wis. 1.

A statute may be considered in connection with other statutes and the common law to determine the meaning of words.

Storm v. Kotzhausen, 38 Wis. 139.

Bearing in mind these rules we find in the same chapter with section 962, section 965, with the title "Vacancies in State Offices." The offices therein referred to are those of secretary of state, state treasurer, attorney general, state superintendent, railroad commissioner and commissioner of insurance; in other words, the heads of state departments, thus adopting the ordinary interpretation of the term "state officers."

Section 94k of the statutes speaks of vacancies in the office of senator or member of assembly or in any state office. Section 941 makes a similar reference, thus distinguishing between state offices and the office of state senator.

To construe this provision of the statute properly, too, it is necessary that we determine the meaning of the word "district"

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as used therein. In that connection I would call your attention to the following provisions of the constitution, Art. IV, section 3, providing that periodically "The legislature shall district anew the members of the senate and assembly" etc. Art. IV, section 5. "The senators shall be elected by single districts" etc. Art. IV, section 6, "No person shall be eligible to the legislature who shall not have resided one year within the state, and be a qualified elector in the district which he may be chosen to represent."

In the statutes we find section 30, paragraph 6: "Such nomination papers shall be filed as follows: for candidates to be voted for throughout the state or any division or district embracing more than one county" etc.

Sections 81, 82, 83, 84, 85, 86, 87 and 88 provide for the canvass of votes for county officers. Sections 89, 90, 91 and 92 provide for such canvass for district officers relating especially to senators and members of assembly. Sections 93, 94, 94a et seq. relate to canvass for state officers and contain no provisions as to senators and assemblymen. Surely here is made a clear distinction as between state officers and senators.

It is true that in the case of *State ex rel. Gill v. Supervisors*, 21 Wis. 443, it was held that county supervisors elected by districts were not district officers within the meaning of section 962, but were county officers. The court do not seem at all certain of the correctness of their opinion in that case, however, and furthermore at that time the section in question did not read just as it does now. The particular paragraph with reference to removal from the district instead of rearing "by or for which he shall have been elected or appointed" omitted the words "by or" so it read "or which he shall have been elected or appointed, or within which the duties of his office are required to be discharged." As under the old law supervisors were not elected for the particular district but for the county at large, and there was no requirement that a supervisor reside within the district by or for which he was elected and the duties of the office were not required to be performed within the district, this decision, I believe, was correct. By the revision of 1878 the words "by or" were inserted before the clause

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“for which he shall have been elected” so that now a local officer vacates his office by removal from the district *by* which elected even though not elected for that district.

There are cases, too, which hold even in the absence of statutory provision that an officer is an officer of the particular political subdivision from which, through his election, he derives his authority and is not an officer of the larger governmental body for which he may legislate or in which he has jurisdiction.

Martin vs. Gilmore, 20 Kas. 551; 27 Amer. Repts. 189.
Clinton Township Road, 3 Pa. County Ct. 170.

I am unable to come to a different conclusion than that reached in my former opinion as to this being a local office within the meaning of this particular statute. It is quite generally held that where a residence is one of the prescribed qualifications for office, removal from the district constitutes an abandonment of the office even in the absence of a statute to that effect.

Meechem's Public Offices and Officers, Sections 437 and 438.

29 Cyc. 1377 and 1380.

23 Amer. Eng. Ency. of Law, 2nd Ed. 425.

State ex rel. vs. Jones, 19 Ind. 256.

81 Amer. Decisions 403.

Wells vs. State (Ind. 1911) 94 N. E. 321.

Barre vs. Greenwich, 18 Mass. (1 Pick.) 129.

School Dist. No. 116 vs. Wolfe (Kas. 1908), 98 Pac. 237.

Yonkey vs. State, 27 Ind. 236.

Curry vs. Stewart, 8 Bush (Ky) 560.

State ex rel. Atty. gen. vs. Orr, 61 Ch. St. 384; 56 N. E.

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Giles vs. School Dist., 31 N. H. 304.

Gildersleeve vs. Board of Education, 17 Abb. Prac. 201.

Cloutman vs. Pike, 7 N. H. 209.

Res Publica vs. McLean, 4 Yeates (Pa.) 399.

Clinton Township Road, 3 Pa. County Court 170.

State vs. Allen, 21 Ind. 516; 83 Amer. Dec. 367.

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Relender vs. State, 149 Ind. 283; 49 N. E. 30.

Atty. Gen. vs. Maybury, 104 N. W. 324; 141 Mich. 31;
113 Am. St. Repts. 512.

Commonwealth vs. Lalley, 10 Philadelphia 507.

The following language as to ward officers in a city it appears to me is equally applicable to the case of removal from his district by a state senator: 'It seems to us that it is clearly the purpose of the law that councilmen should represent ward constituencies, and as a corollary . . . it would follow that they must be residents of the wards which they represent. The policy of the law has ever been that those who are to be the electors of any district or municipal subdivision, to fill representative offices confined to those districts, shall be themselves electors of those districts.'

'It is clearly the policy of the law, as well as the legislative intent, to give to each ward in a municipal legislative body equal representation from among the residents of that ward in order that there may be no unjust discrimination in either legislation or appropriations against any of the several wards constituting any burrough. If this is true, then when a councilman divests himself of citizenship in any ward, he divests himself of office. Were it not so, instead of having the condition which is clearly the legislative purpose to maintain, we might have, by a series of removals, every member of council living in one and the same ward, leaving every other ward in the municipality without representation.'

Commonwealth vs. Yeakel, 13 Pa. Co. Court 615.

In the case of State ex rel. vs. Donworth (Mo.), 105 S. W. 1055, it is said: "It is important that a particular section be represented in the municipal assembly by its own residents" and it is further stated that it is the policy of the law to require aldermen to be residents of a ward not only when elected but during their terms of office.

Upon such removal the office becomes vacant ipso facto and no judicial determination is necessary.

Knight vs. Triggs, 16 Idaho 256; 100 Pac. 1060.

State ex rel. vs. Jones, supra.

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Wells vs. State, *supra*.

Barr vs. Greenwich, *supra*.

School Dist. No. 116 vs. Wolfe, *supra*.

People ex rel. vs. Common Council of Brooklyn, 77 N. Y.
503; 33 Amer. Repts. 659.

State ex rel. vs. Hayes, 105 Minn. 399; 117 N. W. 615.
23 A. and E. Ency. of Law, 2nd ed. p. 425.
29 Cyc. 1401.

It is the duty of the governor to issue his writ of special election to fill a vacancy before the special session meets. Art IV, sec. 14, of the constitution, sec. 94m statutes.

“The legislature may declare the cases in which any office shall be deemed vacant, and also the manner of filling the vacancy.” Art. XIII, Sec. 10 Constitution.

This they have done by chapter 42 of the statutes. It is true that the constitution makes each house the sole judge of the election and qualification of its own members. Art. IV, sec. 7. This does not prevent the calling of the special election to fill the vacancy. The fact that a new member is elected does not give him any authority to act if in fact no vacancy exists. That question may still be passed upon by the senate.

State ex rel. vs. Jones; *supra*.

State vs. Harrison, 113 Ind. 434; 16 N. E. 384; 3 Amer.
State Repts. 663.

Oliver vs. Mayor etc. of Jersey City, 76 Amer. St.

Repts. 228; 63 N. J. L. 634; 44 Atl. 709; 48 L. R. A. 412.

The person so elected would, while acting in such capacity, be an officer *de facto* and as such his act could not be inquired into collaterally.

Oliver vs. Mayor etc., *supra*.

Some of the authorities cited by you upon casual reading would seem to hold somewhat contrary to the general rules herein referred to, but when carefully examined they may each be reconciled with said rules.

I am inclined to think, too, that the offices of state senator for the Outagamie-Shawano district and assistant district attor-

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ney of Milwaukee county are incompatible in that residence in the senatorial district is one of the requisite qualifications for the first, and residence in the county of Milwaukee a requisite qualification for the second.

I have not given much thought to this latter proposition, however, and therefore do not attempt to pass upon it.

Public Officers—Eligibility—Civil Service—Appointment of income tax assessor as result of new examination held in adjoining county is valid.

STATE CIVIL SERVICE COMMISSION.

April 23, 1912.

In your letter of April 19th you state that under the civil service law your commission has held examinations in and prepared eligible lists for the position of income tax assessor in each assessment district in the state, and you ask whether or not the tax commission may, under chapter 658 of the laws of 1911, lawfully appoint as tax assessor in one district a resident of that district who has taken the examination in and secured a place on the eligible list of another district, but who has **not** been appointed assessor to the district where he took such examination, nor been transferred from that district to the one where he is appointed.

The question is very perplexing. The discretion given by section 1087m—8(2) (chapter 658, laws of 1911) as to preferring residents of the districts is a discretion given to the tax commission in making appointments, and not a discretion given to the civil service commission in preparing an eligible list or in certifying names therefrom. On the other hand, by the terms of the civil service law, the appointment must be made "from among those certified to the appointing officer." It seems to me that your commission would be amply justified in promulgating a special rule or regulation which would give the tax commission the choice to which it is entitled under section 1087—8. Whether the inclusion of income tax assessors with the deputy game wardens, etc. in your rule xi, 3 would give such choice, or

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whether it could best be done by permitting the tax commission to appoint an assessor for any particular district from the list certified for that or any other district, or by some other method, is a matter on which I express no opinion.

As to the particular case which has arisen, I am informed that the tax commission requested that a new examination be held in a certain county from which three names had been certified; that your commission, in lieu of holding such new examination allowed a resident of that county to take the examination in an adjoining county; that subsequently your commission, as the result of that examination, certified to the tax commission three names as eligible for the position of income tax assessor in the county in which such examination was held, the name of the man in question not being included in such list; that at the same time the tax commission was notified of the standing he obtained on such examination, which was higher than that of any of the three men previously certified from the county for which a new examination had been requested and that the tax commission was also informed that if such candidate wished to be considered for the county where he took the examination his name would appear second in the list certified from that county.

It thus appears that the name of the appointee in question was not certified from the county where he took the examination, nor was it formally certified from the county of his residence, but since the result of the examination entitled him to a place on one list or the other, and since your certification plainly did not give him the place on the list certified from the county where he took the examination, it seems to me that the report of the result of the examination was entitled to be and was in effect a certification of his name from the county in which the new examination had been requested, and that the tax commission necessarily so understood it. I find no provision of the law, nor any rule or regulation, which prevents such new examination and the resulting new certification, and am therefore of the opinion that such certification and his appointment based thereon were valid.

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Public Officers—Member of State Board of Agriculture elected on Live Stock Sanitary Board holds his place on Sanitary Board until end of his term even though he may resign as member of State Board of Agriculture.

April 24, 1912.

WISCONSIN LIVE STOCK SANITARY BOARD.

Your favor of the 23rd instant, together with your favor of the 24th instant, relative to the term of office of the three members of the Live Stock Sanitary Board elected thereto by the State Board of Agriculture are received. As they both relate to practically the same proposition, I am replying to both in one communication. It is provided by section 1492aa, being a part of chapter 637, laws of 1911, as follows:

“There is hereby constituted a state live stock sanitary board, which shall consist of three members of the state board of agriculture, to be chosen by that body from its membership, the bacteriologist of the state agricultural college, and the state veterinarian; the last two mentioned members to be ex-officio members of the board, and to serve without additional compensation. The members selected from the state board of agriculture shall hold office for a term of three years, except that the member, first chosen shall hold his position for one year, the second for two years and the third for three years from the first day of June, 1911.”

This law is practically identical with the statute as it stood before the amendment, except as to the change in date, the former statute providing that they should hold their term of office from the first day of June, 1901. You state that Messrs. Everett, Wylie and Fisher were elected to membership upon this board by the state board of agriculture in compliance with the old law, being chapter 375, laws of 1909, and previous to the passage of chapter 637, laws of 1911, above quoted. You ask whether these gentlemen still retain their membership for the full period for which they were elected by the state board of

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agriculture. In other words, were they legislated out of office by the passage of chapter 637, laws of 1911.

In reply to this inquiry, I give it as my opinion that the gentlemen above named will hold their positions on the board during the period for which they were elected, and that the passage of chapter 637, laws of 1911, did not affect their standing or membership upon the board.

Your second inquiry relates especially to Mr. Grant U. Fisher, a member of the Live Stock Sanitary Board and also a member of the state board of agriculture, but who resigned his position as member of the state board of agriculture, such resignation to take effect April 24, 1912. You state that his successor upon the state board of agriculture has been appointed by the governor, and you ask whether his resignation from the state board of agriculture and the appointment of his successor vacates his position as a member of the live stock sanitary board.

In answer to this inquiry it is my opinion that his resignation from the state board of agriculture and the appointment of his successor thereon does not affect his standing as a member of the live stock sanitary board. The law provides that the state board of agriculture shall elect three members of the live stock sanitary board and at the time of such election the persons elected must be members of the state board of agriculture. The law further provides that the members selected from the state board of agriculture shall hold office for a term of three years from the first day of June except as otherwise provided. There is no provision for filling vacancies upon the live stock sanitary board in case of resignation from the state board of agriculture or otherwise, except by election and it follows, in my opinion, that any person who is a member of the state board of agriculture at the time of his election, and who is elected by the state board of agriculture as a member of the live stock sanitary board is entitled to retain his membership upon the live stock sanitary board even though he may have resigned from the state board of agriculture, and until the expiration of his term or until his successor is elected and qualified in the manner provided by law.

Official Opinions—Public Officers.

Public Officers—Eligibility—Board of Supervisors—Committees—Members of Committees must be Members of Board—A member failing of re-election can no longer act on Court House Building Committee.

MR. WILLIAM W. STORMS,
District Attorney,
Racine, Wisconsin.

April 30, 1912.

In your favor of April 27th you state that your county board of supervisors authorized, by motions made and carried at meetings of the board held in the latter part of November and December, 1911, the chairman of the board to appoint a committee to act as a court house building committee; that such committee has inspected plans and done considerable work looking to the building of a court house but no definite plans and specifications have yet been adopted by the board; that some of the members of such committee have not been re-elected and are not now members of the board of supervisors, and you request my opinion as to whether they are still members of such committee and entitled to serve as members thereof. You also state that the same situation exists with reference to a committee appointed to secure a temporary court house pending the construction of the new one which last named committee was given power to act.

Section 668 of the statutes (chapter 14, laws 1907) provides that: "Any county board may by resolution designating the purposes and prescribing the duties thereof and manner of reporting authorize their chairman to appoint before the first day of November in any year a committee or committees from the members of the county board elect" etc.

It seems to me that membership in the county board is necessary to enable one to act on a committee thereof. Such membership is by the statute a necessary qualification to original membership on such committee and therefore inferentially, at least, to continued membership thereon. "The loss of the qualifications necessary to make one eligible for a public office will generally result in the forfeiture of the office." 29 Cyc 1380.

Official Opinions—Public Officers.

I am therefore of the opinion that members who have failed of re-election to the board cannot continue to act on a committee of the board after their terms of office have expired. This conclusion makes it unnecessary to discuss the effect of authorizing the chairman to appoint such committees by motion instead of by resolution and subsequently instead of prior to November 1st.

Public Officers—Notary Public—A female of the age of 21 years and a resident of the county may be appointed a notary public although she is not an elector.

WINFRED C. ZABEL,
District Attorney,
Milwaukee, Wis.

May 6, 1912.

Under date of May 3d you have submitted to me the following question:

“Can a female person of the age of twenty-one, who is not a qualified voter or a naturalized citizen of the state of Wisconsin, be commissioned as a notary public in this state?”

Section 173 of the statutes of 1898 provides as follows:

“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 of age or upwards, of the county for which they are appointed.”

Under this statute females of the age of twenty-one years or upwards residing in the county for which they are appointed may be appointed notaries by the governor. It is not necessary that they be voters. In fact, for a long time after this statute was enacted the females of this state were not electors, but I am of the opinion that they should be residents, as the statute refers to females of the age of twenty-one years of age, of the county for which they are appointed.

Official Opinions—Public Officers.

Public Officers—Right of Deputy Oil Inspector to act as chairman of a party campaign committee.

HON. F. E. MCGOVERN,
Governor.

May 22, 1912.

You request my opinion as to whether a deputy oil inspector may, without violating the law, act as chairman of a party campaign committee.

Such deputy oil inspector is subject to the provisions of the civil service law. (Section 1421c Wis. Stats.)

This makes applicable the opinion written by Hon. F. L. Gilbert, attorney general, November 3d, 1909, with reference to the right of a deputy game warden to act as county chairman of a political party. Such opinion will be found on page 121 of the Biennial Report of Opinions of the Attorney General for 1910.

Public Officers—Libraries—Towns—The office of librarian of a town library established under Sec. 776 Stats. is incompatible with the office of Town Clerk.

The position of librarian of a public library established under Sec. 931 Stats. is not incompatible with the office of Town Clerk.

HON. M. S. DUDGEON,

June 24, 1912.

Secretary Wisconsin Free Library Commission.

In your letter of June 21st you state that Mr. Clarence Bayo is librarian of the Carnegie library at Hayward, Wisconsin; that somewhat recently he was elected town clerk, and you ask whether or not he may hold the office of town clerk and still continue to act as librarian.

In your letter of June 22nd you give further information regarding the history of the library law and state that the Hayward Public Library has a library board of nine members, with a president and secretary; that it has an annual appropriation.

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of one thousand dollars from Hayward, and you state that this would seem to clearly indicate that it is not operating under section 776 of the statutes, but under section 931.

Section 808 of the statutes provides in part:

“At the annual town meeting there shall be elected in each town the following officers, viz.: . . . a libaraian if a town library have been established.”

Section 809 provides in part:

“Every person elected or appointed to any town office, . . . shall, within ten days after his election or appointment, or notification thereof, if required, and before entering upon the duties of his office, take and subscribe before the town clerk or some authorized officer, an oath to support the constitution of the United States and the constitution of this state, and faithfully to discharge the duties of his office to the best of his ability, and shall file the same, duly certified by the officer administering it, in the office of the town clerk.”

Section 848 provides:

“Whenever a town librarian is elected, he shall give a bond, conditioned that he shall faithfully discharge all the duties of his office.”

Section 776 provides in part:

“The qualified electors of each town shall have power at any annual town meeting. . . .

“4. To vote by ballot to establish a town library for the use of the people thereof. In taking such vote the electors voting in favor thereof shall vote a separate ballot containing the words ‘For a town library,’ and those voting against, a separate ballot containing the words ‘Against a town library;’ and when established, to make all by-laws, rules and regulations for the management thereof, and raise a sum not exceeding one hundred and fifty dollars in any one year for the purpose of purchasing books, furnish-

Official Opinions—Public Officers.

ing a place to keep such library and paying the librarian for his services, to be expended under the direction of the town board.”

If the Carnegie Free Library at Hayward is a town library under these several sections from which the quotations have been made, then, in my opinion, the librarian is a town officer and the two offices of town librarian and town clerk are incompatible, in that the librarian would be required to take an oath of office before the town clerk, and also would be required to file a bond for the faithful performance of his duties, with the town clerk.

It appears, however, that there is another provision under which libraries may be established in towns. Section 931 of the statutes provides in part:

“The . . . board of every town may establish, equip and maintain a public library and reading room or maintain and support any public library and reading room already established therein, and may annually levy and cause to be collected as other general taxes are collected, a tax upon the taxable property of such . . . town to provide a library fund, which fund shall be kept by the treasurer separate from other money of the . . . town, to be used exclusively to maintain such library and reading room.”

Further provisions in the statutes relating to those public libraries provide for the control of the affairs of such libraries by a library board, to be appointed by the chairman of the town board. The town treasurer is made ex officio treasurer of the board of library directors. Under section 932 of the statutes it is provided that in towns there shall be a board of six directors. You state that the library in Hayward has nine members of the library board. I do not quite understand how they can have nine directors under the provisions of section 932. This library board has the appointment of the librarian and is authorized to prescribe rules for his conduct and fix his compensation. Under paragraph 4 of section 933 of the statutes the librarian is spoken of as an employe, and not as an officer. It

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would appear to me that, if the library in this case was established under the provisions of section 931, then there is no incompatibility between that position and the office of town clerk, and that one person might act as both.

EXPENSES AND DISBURSEMENTS.

Public Officers—Expenses—Seed Inspection—“Seed inspection law” or ch. 173, laws of 1909, does not authorize the expenditure of money for a trip to Washington, D. C., to examine into certain methods of inspections.

HON. J. A. FREAR,

August 5, 1910.

Secretary of State.

You state that Professor A. L. Stone of the Agricultural Department has presented to you the question whether or not, under chapter 173 of the laws of 1909, known as the “seed inspection law,” he would be authorized to go to Washington, D. C., for the purpose of examining into certain methods of inspection of grains and such matters pertaining to the duties of the office as may be deemed necessary.

You inquire whether the statute authorizes such an expenditure.

In answer to this inquiry I will say that the seed inspection law (section 1494x—11) contains a general provision that it shall be the duty of the inspector to collect grains in open market and analyze the same and to prosecute violations of law. I find no specific authority for a trip to Washington or elsewhere, as contemplated, and I can see no necessity for such a trip in the proper execution of the duties imposed by said seed inspection law. Of course, it might be instructive to examine into certain methods of inspection of grains, etc., employed in different parts of the world and in a way might aid an officer in enforcing the law. But this would be true of all other departments of government. It might be instructive and very

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pleasant to note the methods of other states and other countries in administering the laws; but I do not think that such trips are necessary to the proper execution of the duties of any office. I am therefore of the opinion that there is no authority in the statute for the payment of the expenses of such a trip.

Public Officers Expenses—State officers not entitled to expenses at seat of government.

HON. JAMES A. FREAR,
Secretary of State.

April 28, 1911.

This department is in receipt of your communication of the 26th inst., wherein you request an opinion as to the legality of the claim presented by Mr. Dexter Witte, chief deputy oil inspector, for twenty-nine days' board and lodging while in the city of Madison, it being the opinion of the state oil inspector that Mr. Witte's presence was required at said city during said time.

In reply I will say that, in the absence of any statutory provision, it is my opinion that every state officer is presumed to have and maintain his office at the seat of government and that while there he and his force are required to provide their own board and lodging.

It is probably true that the great majority of state officers and employes live in parts of the state remote from the capital city and that their duties require their presence here. It does not follow, however, that they are therefore entitled to their board and lodging while away from their homes, at the expense of the state. The determination of the state oil inspector, or of the head of any other department under similar circumstances, is, in my opinion, immaterial, the question being one of law.

In my opinion such charge would not be included within the term "necessary expenses and disbursements" as provided for in the oil inspection law.

Official Opinions—Public Officers.

Public Officers—Expenses—When state employes entitled to while at seat of government.

HON. JAMES A. FREAR,
Secretary of State.

May 2, 1911.

In reply to your communication of the 28th ult. I will say that I believe a distinction should be drawn, as suggested by you, between the cases of officers and employes who have an office at the seat of government and who are of necessity required to reside there in order to properly perform their duties and the case of members of boards and commissions who reside in different parts of the state and whose duties do not require their residence at Madison but who are obliged to come here occasionally, only, to perform their functions. In the latter instance a statutory allowance of "necessary expenses" or of "necessary expenses and disbursements or similar phraseology, would, in my opinion, include board and lodging in Madison.

Public Officers—Expenses—Hotel bills of the chief deputy oil inspector while at Madison on duty cannot be allowed as part of his expenses, Madison being the headquarters for said department.

HON. LOUIS F. MEYER,

June 2, 1911.

State Supervisor of Inspectors Illuminating Oils.

You state that the Chief Deputy Oil Inspector lives in Waukesha, Wis.; that his duties are to assist in overseeing all deputy inspectors of illuminating oils; instruct them in the performance of their duties, etc. You inquire whether the deputy's expenses while in Madison helping you in your office can be allowed and paid to him as part of the necessary expenses incident to his office.

Replying I will say that the expense to which you refer is the deputy's hotel bills. Your headquarters are at the present time at Madison. It is his duty to do such work as you assign

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to him and he is your aide in performing the supervisory work of your office. Part of this work must necessarily be done in Madison. I am of the opinion that the hotel bills of your deputy cannot be allowed for the time spent in Madison, where your office is located. This city being the headquarters of your department, he would come under the general rule applicable to all state officers: that their home is regarded as at the place where such headquarters are and that their hotel bills cannot be allowed while staying at the location of the general office.

Public Officers—Bank examiner not to be allowed his disbursements for parlor car seats.

HON. JAMES A. FREAR,
Secretary of State.

July 17, 1911.

You request an opinion as to the construction of section 3, chapter 172, laws of 1911, and you state:

“The words ‘and disbursements’ have been added to the old statute and the point raised whether this permits us the allowance of items of expense for parlor car seats or any other disbursements specifically prohibited by chapter 523 of the laws of 1909.”

Section 5, chapter 172, laws of 1911, provides:

“All actual and necessary traveling expenses and disbursements of said commissioner of banking, deputy examiners or clerks incurred in the discharge of their duties shall be fully itemized upon proper vouchers and certified to the secretary of state. If allowed the secretary of state shall issue his warrant and the state treasurer shall pay the amount of such expenses and disbursements.”

That part of chapter 523 of the laws of 1909 to which you refer provides:

“No item shall be audited for tips, porters, parlor car seats other than sleeping car berths or for personal expenses not necessarily incurred by public duties.”

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The word "disbursement" is defined by Webster as meaning that which is disbursed, and the word "disburse," to pay out, to expend, usually from a public fund or treasury. He defines *expense* as: "disbursement, expenditure, that which is expended, laid out or consumed; outlay."

From this it would seem that when the legislature added the words "and disbursements," in reality they did not change the meaning of the statute as it stood prior to that time, unless it was by still further limiting the expenses that might be allowed. Had they intended to remove from the prohibition any of the disbursements specifically prohibited by chapter 523 of the laws of 1909, it would have been very easy for them to have made their language so specific as to leave no room for doubt.

The statutes as to a number of state officers and state boards provide in substance that they shall be reimbursed the actual and necessary expenses incurred, or that they may be reimbursed their legitimate and necessary expenses; thus showing that the terms "expenses" and "disbursements" are treated as meaning substantially the same thing.

In my opinion you are not justified in allowing items of expense for parlor car seats or any other disbursements prohibited by chapter 523 of the laws of 1909.

Public Officers—Expense in a case of a public officer in defending himself in a suit for damages against him personally cannot be paid by the state without express authority in the statute.

ANDREW GILBERTSON,
Assistant District Attorney,
Milwaukee, Wis.

July 24, 1911.

You state that in the case of Theodore Korn v. Valentine Raeth et al., in which Judge Williams of the circuit court ruled adversely to the defendant, your office has prepared appeal papers and is uncertain as to who is to bear the expense of the appeal. You estimate the expenses altogether to be about

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\$25 and, before incurring the same, you desire to know who is to assume the liability for them.

In answer I will say that, as I understand, this case was brought against one of the game wardens and was decided against him. There is no statute of this state authorizing any state officer to pay the expenses in a suit of this nature. The question has often been brought up, whether an officer should be allowed his expenses in defending a suit brought against him on the grounds that he had exceeded his authority, after such suit was decided against such officer and in favor of the plaintiff. It has been the ruling of this department that, unless there is an express statute authorizing the payment of such expenses, they can not be paid. In the past heads of departments and other officers have presented their bills to the legislature for allowance. The legislature has not seen fit to pass any general law on the question, so that it may be considered as the policy of this state to have each individual case or claim passed upon by the legislature. I must therefore advise you that the officer in question will necessarily be compelled to advance the money to cover the expense and can only recover the same by an act of the legislature.

Public Officers—1. The statute providing for the payment of the traveling expenses of the Dairy and Food Inspectors and Dairy and Food Commissioners must be construed as applying to these officers when acting ex officio as sealers of weights and measures.

2. Five additional Dairy and Food Inspectors may be designated as ex officio sealers of weights and measures.

3. Superintendent of weights and measures may have his necessary printing paid for by state.

HON. J. Q. EMERY,

August 7th, 1911.

Dairy and Food Commissioner.

You have invited my attention to certain provisions of chapter 566 of the laws of 1911 and desire opinion on the construction that should be placed upon it.

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In paragraph 1 of section 1659, the Dairy and Food Commissioner is made *ex officio* State Superintendent of Weights and Measures and is authorized to appoint a chief inspector of weights and measures and one stenographer. He is also authorized to appoint not more than five additional dairy and food inspectors, at a salary not to exceed twelve hundred dollars per year and necessary traveling expenses.

You call my attention to the fact that no specific provision is made in said chapter 566 for compensation or for traveling expenses of the *ex officio* State Superintendent of Weights and Measures, or for traveling expenses of the *ex officio* Sealer of weights and measures. You inquire whether the provisions of the statutes for traveling expenses of these officers and the assistant dairy and food commissioners, etc., extend to the services of these officials when acting in their *ex officio* capacity.

In answer I will say that in my opinion the traveling expenses provided for for the dairy and food commissioners and the dairy and food inspectors must be construed as applying to these officers when acting as sealers of weights and measures. You will notice that the Chief Inspector of Weights and Measures, under section 1569, is expressly given a salary and traveling expenses and that the stenographer provided for for the office of Superintendent of Weights and Measures is given a salary. It seems very evident that the Legislature did not provide additional salaries and additional traveling expenses for the Superintendent of Weights and Measures and the authorized *ex officio* sealers of weights and measures, as it was believed that these were already provided for in the statutes allowing traveling expenses for their services as appointees under the Dairy and Food Commissioner.

While courts have in certain cases held that, where an officer is *ex officio* the holder of another office, he may, under such provision, be held to hold two offices when there are special reasons apparent in the statute why such construction should be given, still, the other rule has often been followed: that the two offices are merged and the second office, which is held by virtue of the first, is simply an extension of the duties of the other.

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It seems to me that the intention of the Legislature is so apparent that there can be no question regarding it. Any other construction would lead to the absurdity that it would be impossible to carry out the provisions of this law for lack of an appropriation for the necessary traveling expenses.

You also inquire whether the five additional dairy and food inspectors whom you are authorized to appoint as Dairy and Food Commissioner may be designated by you as an *ex officio* sealers of weights and measures.

This question must, I believe, also be answered in the affirmative. Under the various statutes pertaining to your office you have been authorized to appoint cheese factory, dairy and food inspectors and creamery and dairy and food inspectors, and said chapter 566 authorizes you to appoint five additional dairy and food inspectors. Under section 1662 it is provided that such assistant dairy and food inspectors and such cheese factory, dairy and food inspectors and such creamery and dairy and food inspectors as may from time to time be designated by the Superintendent of Weights and Measures shall act *ex officio* as sealers of weights and measures, with like authority, powers and duties as are prescribed for city sealers.

It seems very apparent, and is clear to my mind, that the Legislature, by the provisions of the statute quoted and other provisions of chapter 566, merely intended that you could designate any or all of the five dairy and food commissioners provided for by said section 1659, subdivision 1, and any or all of the cheese factory, dairy and food inspectors and creamery and dairy and food inspectors as inspectors of weights and measures.

You also inquire whether, as Superintendent of Weights and Measures, you are authorized and given the necessary printing to carry out the provisions of said section. You call my attention to the fact that you are given the necessary printing for the office of Dairy and Food Commissioner, but that chapter 566 does not mention printing.

In view of the fact that under section 1670b there is appropriated out of any money in the state treasury not otherwise appropriated, a sum sufficient to carry out the provisions of

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sections 1658 to 1670a inclusive and, in view of the fact that you are *officio* Superintendent of Weights and Measures and that the printing is expressly granted to you as Dairy and Food Commissioner, I am of the opinion that you are entitled to the necessary printing for the office of Superintendent of Weights and Measures. It would be impossible, as I understand, to carry out the duties imposed upon you as Superintendent of Weights and Measures, if you were not permitted to have the necessary printing. This statute must receive a reasonable construction, so as to render it effective.

Public Officers—Wisconsin Grain and Warehouse Commission
—The traveling expenses of Mr. Kernan of the Wisconsin Grain and Warehouse Commission through North Dakota may be paid by the state out of the appropriation of said commission.

HON. J. A. FREAR,
Secretary of State.

August 9th, 1911.

Receipt of yours under date of August 3d, inclosing a letter from Mr. J. M. Anderson, of Fargo, North Dakota, to Mr. J. E. Kernan, of the Wisconsin Grain and Warehouse Commission, and also letter to you from Mr. Kernan, is hereby acknowledged.

Mr. Anderson requests Mr. Kernan to make a tour through North Dakota, in the interest of Wisconsin inspection. Mr. Kernan states that he could do much good for the Wisconsin inspection by a trip through that state and inquires what methods he should pursue to have his expense account taken care of out of the fund provided for helping the grain trade. He asks what items will you allow as expenses. You inquire whether such trips as he desires to take can properly be made under chapter 458 of the laws of 1911.

In answer I will say that section 1747—44, of chapter 458, provides in part as follows:

“Said commission may further, from time to time, expend and appropriate out of the moneys in the hands of the

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state treasurer belonging to said fund over and above its legal obligation a sum of money not exceeding twenty-five hundred dollars annually for the purpose of promoting in a lawful and legitimate manner the grain trade or market in Superior.”

If Mr. Kernan makes a trip to North Dakota by direction of the Grain and Warehouse Commission and his expense account, consisting of railroad fares and hotel bills, is filed with you by the Commission, as provided by law, I see no reason why the same could not be allowed. The statute leaves it to the discretion of the Commission as to the way in which the annual appropriation of \$2500 for the promotion of the grain trade or market in Superior shall be expended. The only restriction that they have placed upon them is that this must be expended in a lawful and legitimate manner. If Mr. Kernan, in the judgment of the Commission, can promote the grain trade or market in Superior by a trip to North Dakota, using all lawful and legitimate methods to attain the objects sought, I am of the opinion that his traveling expenses are expressly authorized under this law and should be allowed.

Public Officers—Expenses—1. No provision in the laws of this state for traveling expenses of secretary of the Live Stock Sanitary Board. 2. Superintendent of Public Property need not furnish ear tags for Live Stock Sanitary Board.

MR. RALPH E. KATZ,

August 14, 1911.

Secretary Live Stock Sanitary Board.

You inquire whether you, as secretary of the said board will be entitled to the traveling expenses incurred by traveling to different parts of the state in the interest of the department and whether such expenses are to be paid out of the general fund.

In answer to your question I will say that there is no provision in the statute authorizing the payment of traveling expenses and other expenses for the Secretary of said Board.

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In the absence of such provision in the statute such expenses cannot, in my opinion, be paid out of the State Treasury.

You also state that in the past the Sanitary Board provided out of its appropriation ear tags, used at the discretion of the Board, to identify cattle or other animals that were tuberculin tested. You inquire whether section 1492e, subdivision 33, laws of 1911, is broad enough to include such ear tags so that the expense may be paid out of the general fund.

In reply I will say that I do not think said provision of the statute is broad enough to authorize the Superintendent of Public Property to buy ear tags for your department. It will be necessary and undoubtedly was the intention of the legislature for your department to pay for said ear tags out of the appropriation provided for in section 1492e, subdivision 1, ch. 637, laws of 1911.

Public Officers—State is not liable for fees of attorney who defends a deputy game warden in a civil action for malicious prosecution.

HON. JOHN A. SHOLTS,

Sept. 25, 1911.

State Fish and Game Warden.

You have submitted to the department for an opinion a letter written to you by Mr. Andrew Hope, of Hammond, Wis., in which he states that on June 12th he caused a warrant to be issued for the arrest of William Nelson, of the town of Kinnickinnick, on the charge of refusing to permit a game warden to cross his property; that the complaint drawn by the district attorney was approved by the attorney general and a warrant issued for the arrest of Mr. Nelson and that in justice's court the case was dismissed upon a jury's bringing in a verdict of not guilty; that Mr. Nelson has now brought suit against Mr. Hope, asking damages in the sum of \$5,000 for malicious prosecution, and that Mr. Hope asks that you obtain the permission of the attorney general to employ some attorney to defend the case for him.

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In the biennial report of the attorney general for 1910, on page 864, you will find an opinion by Attorney General Gilbert, in which he holds that the state is not authorized to employ attorneys to defend actions brought against deputy game wardens for malicious prosecution. I see no reason to differ with Attorney General Gilbert in that opinion.

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Public Officers—Wisconsin Live Stock Breeders Association—Appropriations.—Under Chap. 525 Laws 1911, the Wisconsin Live Stock Breeders Association may pay the necessary expenses, including postage, of carrying on the work of the association, out of its appropriation, but cannot pay the personal expenses of its officers out of such appropriation.

A. W. HOPKINS,

March 1st, 1912.

Wisconsin Live Stock Breeders Association.

In your letter of today you ask me to advise you whether the clause in section 3, chapter 525 of the Wisconsin session laws of 1911 reading:

“No part of the state appropriation shall be expended for salaries or expenses of the officers of such association,” applies only to personal expenses of the officers, such as railroad fare, hotel bills, etc., whether in any way it prevents the purchase of postage, etc. necessary to carry on the work of the association.

Sub-section 2, paragraph (a) of chapter 525 provides that the money so appropriated shall be used

“to encourage and develop the general live stock industry of the state by the collection and dissemination of information emphasizing the peculiar advantages of Wisconsin as a live stock producing state and its unsurpassed studs, herds and flocks.”

It is very evident that this contemplates the use of stamps, etc., in such collection and dissemination of information. The limitation on the purposes for which the money may be used

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relates to personal expenses of the officers, and not to the expenses necessarily incurred by the Association in carrying out the purposes of the act.

Public Officers—Vacations—Temporary Employment—Salary of temporary employe whose employment becomes necessary during vacation of regular employe absent on leave under Sec. 170a may be audited as necessary disbursements of Secretary of Board of Control under Sec. 169c.

MR. M. J. TAPPINS,

March 28, 1912.

Secretary State Board of Control.

Your favor in relation to the salary of Miss Mary Howard and Miss Agnes Breitenbach, stenographers in the office of the State Board of Control, is received.

From your statement of fact it appears that these two ladies were granted leave of absence by the State Board of Control during the summer of 1911 and that during such absence it was necessary to employ stenographers in their stead, and that these stenographers, so employed, drew the regular salary of these positions during the time of their temporary employment.

You also state that Miss Howard and Miss Breitenbach were given one month's leave of absence without loss of pay as a part of their vacation in accordance with the provisions of section 169c of the Wisconsin statutes. You further state that the secretary of state has declined to audit the account for the one month's leave of absence given under section 169c because of the fact that the salary had been drawn by the temporary incumbents of the position and that in consequence Miss Howard and Miss Breitenbach have not received any pay for that month, and you ask whether or not there is any provision under which they may receive their pay for that month.

It is provided by subsection "b" of subsection 22a of section 170, being chapter 609, laws of 1911, that "The secretary of the state board of control (shall receive) \$2,500 and he shall

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also be reimbursed all actual and necessary disbursements paid out in the discharge of his duties.”

Undoubtedly the secretary of state was right in declining to audit the account for the one month's leave of absence given to Miss Howard and Miss Breitenbach under the provisions of section 169c of the statutes for the reason that it appeared that the temporary incumbents of the position had drawn the salary for that month.

Under the provisions of section 170, above referred to, the secretary of the state board of control might have employed stenographers temporarily to perform the duties of the regular stenographers absent under leave had such employment been necessary in order to conduct the business of the office and such temporary incumbent might have been paid by the secretary of the state board of control and he have been reimbursed for such necessary expenses incurred in the performance of the duties of his office. In my opinion should the secretary of the state board of control pay to Miss Howard and Miss Breitenbach the amount which was actually and necessarily paid for the services of the temporary incumbents in their positions during their one month's leave of absence it would be in effect the same as though he had paid it to the temporary incumbents in the first instance and the secretary of state would be justified in auditing such accounts duly certified by the secretary of the state board of control as a part of his actual and necessary disbursements.

In other words, Miss Howard and Miss Breitenbach were undoubtedly entitled to one month's salary for the month of their vacation granted under the provisions of section 169c, providing they are working upon a yearly salary, and the fact that they were not paid is no fault of theirs and simply results from the temporary incumbents having been certified upon the regular payroll instead of being reimbursed as a part of the actual and necessary expenses incurred by the state board of control in temporarily filling those positions.

I am of the opinion that the secretary of state would be justified in auditing as actual and necessary disbursements of the

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secretary of the state board of control the amount which was paid to the temporary incumbents during the absence of the regular employes as above stated.

Public Officers—Commissioners—Public Lands—Civil Service—Appropriations—Sec. 190 of the statute does not authorize expenditures for help by the Commissioners of Public Lands in excess of the amount appropriated by Chap. 527, Laws 1909.

Persons employed temporarily under the provisions of subdivision 2, Sec. 169b, as amended by Chap. 609, Laws 1911, must be selected from list certified by civil service commission.

A stenographer appointed under said provision is not in the exempt class unless made so by the rules of the civil service commission.

COMMISSIONERS OF PUBLIC LANDS,

May 1st, 1912.

In your letter of April 26th you ask:

“Does section 190 of Wisconsin statutes authorize expenditures by the Commissioners of Public Lands in excess of amount appropriated by chapter 527 of the laws of 1909 for help in their office, when necessary, in ‘care and management of funds,’ and in ‘care, protection and sale of public lands’?”

Section 190 provides:

“All expenses incurred by the said commissioners in the care and management of the school fund, university fund, the agricultural college fund, the normal school fund, the drainage fund, and the income arising from said funds, and in the care, protection and sale of the public lands, including advertising, shall be fixed by the commissioners and paid out of the state treasury.”

This section, in and out of itself, does not authorize the incurring of any expense by the Commissioners: it merely provides how the expenses incurred under proper authority shall be fixed and paid. Chapter 527 of the laws of 1909 amends

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subsection 21 of sections 170 and 187 of the statutes. Subsection 21 of section 170 as so amended provides as follows:

“21. Land Office. (a) The chief clerk in the office of the commissioner of public lands, sixteen hundred dollars.

“(b) The assistant chief clerk in the office of the commissioner of public lands, fourteen hundred dollars.

“(c) The other clerks and employes in the office of the commissioners of public lands, such sums as the commissioners shall determine, provided that not more than three thousand, five hundred dollars shall be expended for salaries, including the chief clerk, and assistant chief clerk, in any one year.”

In my opinion section 190 does not authorize the expenditure by the Commissioners of Public Lands of money in excess of the amount appropriated by chapter 527 of the laws of 1909 for help in their office.

You next ask:

“If a person is employed temporarily, as authorized by subdivision 2 of section 169b, chapter 609 of laws of 1911, must such person be selected from classified list and be certified by the State Civil Service Commission?”

Subdivision 2 of section 169b, as amended by chapter 609 of the laws of 1911, provides:

“Whenever written request is made to the governor, secretary of state and state treasurer, (who are hereby constituted a board for the purpose of this section) by any state officer or head of department in the capitol for additional help therein, and it shall appear to them that the good of the public service requires the temporary employment of such help, they may, by duplicate orders, filed in the office of the secretary of state, authorize the employment by such officer or head of department, for a period not exceeding three months in any one year, of such additional persons as they deem necessary, and in such order shall fix the compensation which shall be paid the persons so employed.”

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You will notice that there is nothing in this subsection which specifically provides that the persons so appointed shall not be from the classified list as certified by the State Civil Service Commission.

Section 990—6, being a part of chapter 363 of the laws of 1905, provides in part:

“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.”

Other provisions of the same act are for the certifying of a list of eligible candidates by the Civil Service Commission. Paragraph 3 of section 990—17 provides:

“Where the services to be rendered by an appointee are for a temporary period not to exceed one month, and the need of such service is important and urgent, the appointing officer may select for such temporary service any person on the proper list of those eligible to the permanent employment without regard to his standing on such list. Successive temporary appointments to the same position shall not be made under this provision.”

Under section 990—8 the employes in your department would come within the classified service and section 990—23 provides in part:

“No person shall be appointed to or employed in any position in the classified service for which rules have been prescribed pursuant to the provisions of this act, until he has passed an examination or is shown to be especially exempt from such examination in conformity with the provisions of this act and of the rules made pursuant thereto.”

In my opinion a person so employed temporarily must be selected from the classified list, as certified by the Civil Service Commission.

Official Opinions—Public Officers.

You then ask:

“If a stenographer is appointed by this Commission, on authority of subdivision 2, section 169b, chapter 609, laws of 1911, could such appointee be regarded as of the exempt class provided for by subdivision 2, section 14, of the civil service law approved June 14th, 1905?”

Section 990—14 provides that certain positions shall be included in the exempt class, but the positions so specifically referred to would not include a stenographer in your office appointed under the section referred to. It then continues:

“In addition to the above 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 or for special reasons satisfactory to the commission, but no office or position shall be deemed to be in the exempt class unless it is specifically named in such class in the rules, and the reasons for such exemptions shall be stated separately in the reports of the said commission.”

You will note that this position would not come within the exempt class unless placed there by the Civil Service Commission themselves under the authority of this provision.

POWERS AND DUTIES.

Public Officers—Prisoners—An officer of this state armed with a warrant, may lawfully convey his prisoner through part of Michigan when necessary to do so to reach the court issuing the warrant.

HON. G. W. RICKEMANN,
State Fish & Game Warden,

Feb. 14, 1910.

In reply to Mr. Russell's letter to you which was referred to me I will say, as to whether he has authority to hold a prisoner

Official Opinions—Public Officers.

while passing through a part of Michigan, that he has such authority when armed with a warrant but not otherwise.

Michigan statutes, section 1, (11393) provides as follows:

“That it shall be lawful for any sheriff, coroner, constable or other officer of the state of Wisconsin or other person lawfully authorized under the laws of the state of Wisconsin to act as any such officer, having in his lawful custody any person or persons, arrested in the state of Wisconsin, under a criminal warrant or process, or under any writ, order or process in a civil action or proceeding, issued out of or by any court of said state of Wisconsin, or by any officer of said state of Wisconsin authorized to issue such warrant, writ, process or order, to convey or transport any such prisoner through any portion of the state of Michigan, whenever it shall be necessary or convenient to do so in order to bring such prisoner before any such court or officer of the state of Wisconsin, or to deliver him to any jailer, or commit him to any prison of said state of Wisconsin, for any lawful purpose whatsoever. Any such officer of the state of Wisconsin, shall, while in the state of Michigan with any prisoner or prisoners in his custody for the purposes aforesaid, have all the rights and powers in relation to such prisoner or prisoners as would a sheriff of this state.”

This Michigan statute is sufficient authority to authorize any officer or person armed with a warrant to convey through any part of Michigan persons under arrest when necessary to do so in order to reach the court which issued the warrant, but the statute would not authorize the transfer through Michigan or any part of it of a person who has been arrested without warrant or in charge of an officer who possesses no warrant for his arrest.

Official Opinions—Public Officers.

Public Officers—County Board—1. Deputy County Clerk must perform the duties of county clerk in case of a vacancy.

2. No special session of the County Board is necessary to fill the vacancy.

It is not necessary to vote by ballot when County Board is filling the vacancy.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

June 15, 1911.

Your letter of June 13th to Honorable Louis Rupp, Assemblyman, has been submitted to this department, together with the resignation of Mr. Otto Reinbold, County Clerk of Calumet County, with the request that an official opinion be given you, as desired in your letter.

The resignation of Mr. Reinbold is addressed to Herman Rau, sheriff of Calumet County, and reads as follows:

“Having decided to permanently remove from Calumet County, Wisconsin, I, Otto Reinbold, County Clerk of Calumet County, Wis., do hereby tender my resignation as County Clerk of said county; said resignation to be in force and effect on the 30th day of June A. D. 1911.

“Dated at Chilton, Wis., this 3d day of June A. D. 1911.

“(signed) Otto Reinbold, County Clerk
of Calumet County, Wisconsin.”

This resignation, in compliance with section 961 of the statutes, was tendered to the sheriff and a vacancy will occur in said office by reason of said resignation on the 30th day of June, 1911. (See section 962, subd. 2.) The vacancy must be filled by the county board, under section 707. It is not necessary that a special session of the board be had for the purpose of filling the vacancy, for section 706, as amended by chapter 205 of the laws of 1909, provides that the deputy clerk shall perform the duties of the office of county clerk, when there is a vacancy in the office, until the vacancy is filled. I find no provision in the law making it the duty of the chairman of the county board

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to call a special meeting of the board for the purpose of filling the vacancy in that office. Neither do I think that it is necessary for the board to pass a resolution accepting the resignation, as the vacancy occurs when the resignation is properly delivered to the sheriff. I think the resignation creates a vacancy. I find no provision in the law making it necessary for the board to take a vote by ballot in filling the vacancy. It is therefore my opinion that the board may elect and fill such vacancy by a *viva voce* vote as well as by ballot. It is also my opinion that Mr. Reinbold does not hold until his successor is chosen and qualifies in case of a vacancy by resignation. He, of course, cannot draw any salary after his resignation takes effect, but the county board may provide a salary for the deputy clerk. (See said section 706.)

Public Officers—Legislature—Chief clerk of senate has only such power as is clearly conferred by law and the rules of the senate.

Mr. F. M. WYLIE,

March 2, 1911.

Chief Clerk Senate.

Replying to your letter of January 31st you are advised that the Chief Clerk of the Senate possesses no power except such as is clearly conferred by law and the rules of the Senate.

Section 6, Art. IV of the Constitution provides that each House may determine the rules of its own proceedings. Section 8 of the same article provides that each House shall keep a journal of its proceedings. The duties of the Chief Clerk are found in Rules 18, and Secs. 108—9 Stat. 61 and 62. Under the circumstances stated in your letter it would be the duty of the Chief Clerk to call the attention of the Senate to the fact that the journal was approved and that it contained an error. It is for the Senate and not the Chief Clerk to order correction of the journal. The records of the Senate are under its control at all times when in session for the purpose

Official Opinions—Public Officers.

of correcting any errors that may have occurred during such session. The Chief Clerk has no authority to add anything to the journal by note or otherwise except as authorized by the rules. He should notify the Senate of any error and record the action of the Senate on such information.

Clearly, the Chief Clerk has no authority to make any correction in the journal after the legislature has adjourned even if an important law should be invalidated for want of such correction. The notations on the back of bill or envelope as provided for by Rule 20 are for the temporary guidance of the legislature, as under the Constitution the journal should contain a complete record of the proceedings of the body so that reference to the journal will give full information concerning the steps that were taken in the passage of laws or resolutions.

*Public Officers—State Board of Agriculture—Powers—*The state board of agriculture has power to dispose of buildings on the fair grounds not needed for the use of the society.

HON. R. W. ROWLANDS,

March 29, 1911.

Secretary, Wisconsin State Board of Agriculture.

Replying to your letter of the 29th inst. requesting an opinion as to the right and privilege of disposing of the old speed barns at the Wisconsin State Fair Park at public auction and the disposition to be made of the funds arising therefrom you are advised that under section 458a of the Wisconsin statutes the State Board of Agriculture has full authority to dispose of any buildings on the State Fair Grounds that are no longer suitable for the purposes of the society. The moneys arising from the sales should be placed in the hands of the State Treasurer, he being under the law the treasurer of the State Board of Agriculture.

Official Opinions—Public Officers.

Public Officers—Towns—Municipal Corporations—Town Clerk
—Town clerk must allow inspection of town records and permit copies to be made.

HON. E. M. GRIFFITH,
State Forester.

April 20, 1911.

I am in receipt of your letter of the 19th inst. concerning one of your fire wardens, Mr. Ernest Zuther of Rib Lake, and in reply thereto I wish to call your attention to section 832 of the Wisconsin statutes defining the duties of town clerks. Subdivision 9 of that section contains among other provisions the following:

“He shall also permit any person with proper care to examine any such books, records and papers and make or certify a copy thereof when required on payment of his fees therefor.”

Section 834 relating to the fees of town clerks provides that for making a copy of any records or papers when required seven cents for each folio and twelve cents for a certificate.

I would also call your attention to 976 of the Wisconsin statutes which provides that “the judge of the Circuit Court may in like manner remove any town official of any town in his Circuit whenever in his opinion it shall be proved that such official has been guilty of wilful and corrupt official misconduct or of wilful neglect of duties.”

If instructing the town clerk to refuse a citizen access to the town records and denying the opportunity to make a copy thereof is not wilful and corrupt official misconduct that language has lost its meaning. I would suggest that Mr. Zuther tender to the town clerk the necessary fees for making a copy of his bill in the presence of witnesses and if he neglects or refuses to make a copy then the facts should be brought to the attention of the Circuit Judge and proceedings taken for the removal of such town clerk.

Official Opinions—Public Officers.

Public Officers—Bonds—Board of Control—The Board of Control has no power to give an indemnity bond to a city in the absence of statutory authority.

STATE BOARD OF CONTROL.

May 8, 1911.

Your letter of the 5th inst., concerning the construction of a tunnel under and across Prairie Avenue in Waukesha for the use of the industrial school for boys, is received. You state that permission has been granted by the city council to construct the tunnel provided your board will execute a bond to indemnify the city against damages incident to granting a permit. It is no part of the duty of the Board of Control to furnish bond in such cases without express authority from the legislature as the industrial school for boys is a part of the government of the state asking a bond from your board would be like asking a bond from the state itself. It would seem that the city authorities on reconsideration would see how untenable it is to require a bond from your board under the circumstances.

Public Officers—Secretary of State—Secretary of State is not by implication authorized to employ additional help in his office by the provisions of Ch. 600, Laws of 1911.

HONORABLE JAMES A. FREAR,

July 20th, 1911.

Secretary of State.

Yours of July 12th, concerning the administration of the law relating to automobiles, etc., being chapter 600 of the laws of 1911, was received and has had careful consideration. You call my attention to section 13 of said act, which provides:

“After deducting the expenses of administering this act in the office of the secretary of state from moneys derived from license fees under its provisions, three-fourths of the remainder shall be paid as soon as may be after the close of the fiscal year to the county treasurers of the several counties in which the persons paying the license fees reside . . .

Official Opinions—Public Officers.

The remaining one-fourth of said moneys shall be paid into the state treasury to augment the state highway fund."

You inquire whether you are authorized to employ such help as may be necessary to carry out the provisions of the act and to fix the compensation for the same.

While this act is not so clear as could be wished, yet I am persuaded that under its provisions and other provisions of our statutes no construction could be given that would authorize you to employ new officers or employes in your department and fix their compensation. The statute gives you in express terms a certain number of assistants and employes to help you in carrying on the duties imposed upon your department and fixes the compensation of each. Section 1696 of the statutes, as amended by chapter 609 of the laws of 1911, provides in part: (Paragraph 2.)

"Whenever written request is made to the governor, secretary of state and state treasurer (who are hereby constituted a board for the purposes of this section) by any state officer or head of department in the capitol for additional help therein, and it shall appear to them that the good of the public service requires the temporary employment of such help, they may, by duplicate orders filed in the office of the secretary of state, authorize the employment by such officer or head of department, for a period not exceeding three months in any one year, of such additional persons as they deem necessary, and in such order shall fix the compensation which shall be paid the persons so employed."

In view of these express provisions of the statute and having in mind the statutes concerning the various departments of the state, I am satisfied that you are not authorized by chapter 606 to employ additional help and fix the compensation therefor; but that you may secure additional help temporarily under said subdivision 2 of section 169b and possibly under some other provisions of our statute.

Official Opinions—Public Officers.

Public Officers—Fire Wardens—Under what circumstances, and for what length of time, temporary appointments may be made.

HON. E. M. GRIFFITH,
State Forester.

July 20th, 1911.

Your letter of July 18th, in which you state:

“I have been requested by one town chairman in a town in which there are no superintendents of highways to appoint the two other members of the town board as fire wardens and, as the law requires these appointments to be temporary, would I be justified in making such appointments for the entire period of time in the year when fires are likely to occur: that is, say from May first to some date in the fall?”

has been received and in this connection you refer to section 2 of chapter 601 of the laws of 1911, which provides as follows:

“The state fire warden shall have general charge of the fire warden force of the state and shall have authority to mass such fire warden force as may be available at any special point to suppress fires. In cases of emergency or where a town shall have no highway superintendents or the town shall be unusually large, the state fire warden may, on recommendation of the town chairman, appoint, temporarily, needed fire wardens, whose duties and authority shall be the same as herein provided for town and assistant town fire wardens.”

You will notice that this section provides three different cases in which needed fire wardens may be temporarily appointed:

1. In case of emergency.
2. Where a town shall have no highway superintendents.
3. Where the town shall be unusually large.

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Webster defines the term "emergency, as, "An unforeseen occurrence or combination of circumstances which calls for immediate action or remedy; pressing necessity, exigency."

In the case of *People v. Lee Wah*, 11 Pac. 851. 71 Cal. 80, the court had occasion to pass upon a law making the practice of medicine without a license, "except gratuitously and in case of emergency," a misdemeanor, and there held that an emergency within the meaning of the law is a case in which the ordinary medical practitioners of the schools provided for by the statutes, who are provided with the proper diplomas and have submitted themselves to the proper examination, are not readily obtainable. This is an emergency, as, where the exigency is of so pressing a character that some kind of action must be taken before such parties can be found or procured. Where a party is satisfied that another school of physicians or another individual can render him more efficient aid or more beneficial services than another and he therefore seeks this aid, that is not an emergency.

The word "temporary" is defined by Webster as, "Lasting for a time only; existing or continuing for a limited time: not permanent; pertaining to a certain time; timely."

The American and English Encyclopedia of Law defines *temporary* as meaning: "Lasting for a time only; existing or continuing for a limited time; not of long duration; not permanent; transitory; continuing but a short time."

From this, in our opinion, it follows that the appointment of needed fire warden, temporary, under the first provision of this section: that is, in cases of emergency, can only be made for such time as the emergency shall continue, and I do not believe that you are authorized under this provision to appoint such temporary fire wardens from May first to some date in the fall.

Under the second and third provisions: that is, where the town shall be unusually large or where the town shall have no highway superintendent, such temporary appointments could be made for a longer period. I am of the opinion that, under these provisions of the section, appointments could be made from May first to some date in the fall—that is, for such period as fires are

Official Opinions—Public Officers.

most likely to occur. Such appointment would be for a limited time and would be covered by the term "temporary."

Public Officers—Governor—Words in the proclamation of the Governor are privileged.

COLONEL DUNCAN MCGREGOR,

August 1, 1911.

Private Secretary of the Governor of Wisconsin.

I have the honor to acknowledge receipt of yours of July 28th, together with draft of a proclamation by the Governor offering a reward for the arrest and conviction of James Dygert or Dagger. You request my opinion as to whether the phrase charging that Dygert or Dagger "did feloniously, wilfully and with malice aforethought kill one John Hofstedt" is privileged.

The constitution of this state makes it the duty of the Governor to execute the laws of the state. Under section 132 of the Wisconsin statutes it is provided:

"Whenever any person convicted of or charged with any felony shall escape, or whenever any heinous crime has been committed, the governor may offer a reward for the apprehension and delivery of such person or the conviction of the perpetrator of such crime"

There is a provision of our constitution that no member of the Legislature shall be liable in any civil action or criminal prosecution whatever for words spoken in debate. There is, however, no provision in the constitution or in any of the laws of the state of similar nature exempting the Governor from liability to private parties. The American and English Encyclopedia of Law, volume 18, on page 1028, lays down the same rule for the official utterances of the chief executive of the nation and the governors of the several states as applies to legislators and cites Cooley on Torts as authority and a case in Kansas. Cooley, in his book on The Elements of Torts, pp. 69 and 70, lays down the following rule:

Official Opinions—Public Officers.

“The executive of the Nation and the governors of the several states are exempt from responsibility to individuals for their official utterances.”

But Mr. Cooley cites no authorities in support of this proposition.

In the case of *Kirkpatrick v. Eagle Lodge No. 32*, 26 Kansas 384, the court approvingly quotes the rule laid down by Mr. Cooley, but it is mere dictum, and not necessary to the determination of the question involved.

I have been unable to find any case or any authority whatever laying down a different rule from that laid down by Mr. Cooley. It seems the question has never been raised in the courts of this country. Our court has said that it is well recognized by numerous adjudications that words spoken in the course of judicial proceedings, though they are such as impute crime to another and therefore, if spoken elsewhere, would import malice and be actionable in themselves, are not actionable if they are applicable and pertinent to the subject of inquiry; and this is the ruling adopted by our court.

Schultz v. Strauss, 127 Wis. 328.

It would seem that the official utterance of the Chief Executive of the state, offering a reward for the apprehension of one charged with a felony, is a part of the judicial proceedings to bring the offender to justice. In the case of *Larkin v. Noonan*, 19 Wis. 82, our court held that statement made in a petition to the Governor for the removal of a sheriff from office, if pertinent, are absolutely privileged and that no action for libel founded upon them can be maintained. In that case the court held that the importance of punishing offences and the danger of silencing inquiry and affording impunity to guilt have all combined to shut the door against prosecutions for libel in similar cases.

I am therefore of the opinion that the above quoted phrase in the proclamation is privileged.

Official Opinions—Public Officers.

Public Officers—Justice of the Peace—1. A criminal case may be tried by a de facto Justice.

2. A witness testifying before a de facto officer is protected from action for damages.

3. An alderman not eligible who is appointed and qualifies as Justice is a de facto officer.

FRANK H. HANSON,

August 1, 1911.

*District Attorney, Juneau County,
Mauston, Wisconsin.*

You state that last spring a vacancy occurred, by death, in the office of Justice of the peace in the city of Mauston; that thereafter, on June 30th, at a special meeting of the common council, a justice was appointed to fill the vacancy; that the appointee was at that time a member of the council, the body that appointed him, but that he did not vote; that the city operates under the general charter law; that subsequently he resigned, which resignation was accepted by the council on July 5th, at a regular meeting; that his resignation does not state from what he resigned, but that the appointee has filed his oath and bond as justice of the peace with the clerk of the court and that, from the record of the clerk, he appears to be a duly qualified justice; that he has been acting as justice of the peace since the last mentioned date and has tried several civil cases; that there is now set a preliminary examination before him, in a criminal case.

You inquire:

1. "Upon the above facts, could a criminal case properly be thrown out of court if the examination or trial were before this man?"

2. "Could a complaining witness in a criminal case acting in good faith and testifying before said person be called to account in damages upon the above facts?"

3. "Is not this man a *de facto* justice of the peace, whose acts will be upheld as such?"

Official Opinions—Public Officers.

Section 925—249 of the statutes provides:

“No member of the council shall, during the term for which he is elected, be eligible to any other municipal office, except the office of the mayor, existing at the time of his election or created by the council subsequent thereto.”

But, in answer to your third question I will say that, under the decisions of the Supreme Court of this state, the man is undoubtedly a *de facto* officer.

See *McCormick v. Cleveland*, 98 Wis. 522

The State ex rel. *Radl v. Shaughnessey*, 86 Wis. 646

Trogman v. Grover, 109 Wis. 393

Laver v. Mc Glachlin, 28 Wis. 364

State v. Bartlett, 35 Wis. 287.

In answer to your first and second questions I will say that the apparent authority of a *de facto* officer is sufficient to protect from all personal liability a person who does, under such authority, an act not unlawful in itself.

See 8 Am. and Eng. Ency. of law, p. 805

Laver v. McGlachlin, supra.

Your question must necessarily be answered in the negative, as the right of a *de facto* officer cannot be questioned collaterally.

Your second question must also be answered in the negative, under the above cited authorities.

Public Officers—Governor—Right to remove municipal judges

1. Governor has no power to remove judges except certain special municipal judges.
2. Judges may be removed by impeachment and address.
3. Governor has no power to remove the municipal judge in Oneida County.

MR. HARRY CURRAN WILBUR,
Executive Clerk.

August 3, 1911.

You state that you are directed by Governor McGovern to submit the following questions for my official opinion:

Official Opinions—Public Officers.

1. "Is it possible under the law for the Governor to remove from office a judge against whom charges of wilful and corrupt misconduct in office, intoxication and wilful neglect of duties have been preferred?"

2. "If the Governor cannot remove a judge, is there any course open under the law, other than impeachment, by which the office may be declared vacant?"

3. "If these questions were asked with specific reference to the municipal court of Oneida County, are there any special or local laws which would apply in that case?"

In answer to your first question I will say that section 971 of the statutes provides:

"All officers, except judges, who are or shall be appointed by the governor for a certain time or to supply a vacancy may be removed by him."

I find no authority under the law authorizing the Governor to remove a judge in this state, with the exception of section 2523—3 of chapter 651, laws of 1907, which authorizes the Governor to remove from office any judge of any special municipal court created under chapter 651. I am therefore of the opinion that, with this exception, the Governor has not the right to remove a judicial officer of this state.

In answer to your second question I will say that the only provision of the law declaring a vacancy in the office of a judge is found in section 935:

"Whenever any convict sentenced by any court of this state or the United States to be punished by imprisonment in the state prison shall, at the time of conviction and sentence, hold any office under the constitution and laws of this state, such offence shall be deemed vacant from the time of his commitment to said prison, but, if the judgment against said convict shall be reversed on a writ of error, he shall be restored to office with all its rights and endorsements; but, if pardoned, he shall not by reason thereof be restored to office."

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Under this section, conviction of a crime and sentence to the state prison would vacate the office of judge.

With this exception and that contained in said section 2523—3, impeachment and address are the only methods provided by the constitution and the laws of this state for the removal of a judicial officer.

With reference to your third question I will say that I do not know whether there is a special municipal court in the county of Oneida. If there be, the judge thereof may be removed under said section 2523—3. There are two municipal courts in the county of Oneida, created by the statutes of this state: The first was created by chapter 312, laws of 1887, as amended by chapter 349, laws of 1891, chapter 63, laws of 1895, chapter 244, laws of 1905; the Second was created by chapter 422, laws of 1907.

I find no provision in these statutes authorizing the Governor to remove the judges of these courts, neither do I know of any other special or local law in reference to Oneida county authorizing the Governor to remove these judges.

Public Officers—Secretary of State—The help provided for the departments of state under subdivision 2 of section 169b ch. 609, Laws of 1911, is only for temporary purpose and a reappointment at the end of three months cannot be made.

HON. JAMES A. FREAR,

August 24th, 1911.

Secretary of State.

You inquire whether under sub-section 2 of section 169b, as amended by chapter 609 of the laws of 1911, a reappointment may be made at the expiration of the period of three months, provided the Commission would find such reappointment necessary to meet the requirements of the bureau or department making application therefor.

Said subdivision 2 provides as follows:

“Whenever written request is made to the governor, secretary of state and state treasurer (who are hereby con-

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stituted a board for the purposes of this section) by any state officer or head of department in the capitol, for additional help therein and it shall appear to them that the good of the public service requires the temporary employment of such help, they may, by duplicate order filed in the offices of the secretary of state, authorize the employment by said officer or head of department, for a period not exceeding three months in any one year, of such additional persons as they deem necessary, and in such order shall fix the compensation which shall be paid the person so employed.”

The object of this provision of law is not the creation of new permanent positions in any bureau or department of state: it is simply to furnish temporary help, which the Legislature could not foresee would be required, and for that reason it is expressly provided that, if the good of the public service requires the temporary employment of help, then the head of the department may be authorized to employ, for a period not exceeding three months in any one year, additional persons. The limitation in this law to three months in any one year negatives the idea that a reappointment may be made in the same year.

I am therefore of the opinion that no reappointment in the same calendar year may be made at the end of the three-months period provided for in said statute.

Public Officers—Governor—Governor has no power to remove a Justice of the Peace.

COLONEL DUNCAN MCGREGOR,

September 28, 1911.

Private Secretary to the Governor.

You inquire whether the Governor has power to remove a justice of the peace.

In answer to your inquiry I will say that I find no authority giving the Governor the right to remove a justice of the peace. Under section 976 the circuit judge is given power to remove

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all town officers. Justices of the peace in towns may be removed by the circuit court. City officers may be removed by the common council, under section 925—36. There is no authority given to the Governor to remove a justice of the peace.

Public Officers—State Veterinarian—Duties and powers of State Veterinarian.

Live Stock Sanitary Board—Duties and powers of, as to animals quarantined.

HON. A. H. HARTWIG,
State Veterinarian.

October 24, 1911.

In your letter of October 21st you ask a number of questions concerning the duties of your office. Your first question is:

“What are the duties of the state veterinarian and what power has he to enforce those duties?”

Section 1492 of the statutes, sub-section 3, provides what the duties of the State Veterinarian shall be. Section 1492a provides the powers of the State Veterinarian for enforcing those duties.

Your second question is:

“Has any officer or any body other than the Governor of Wisconsin or the courts of the state a right to interfere with the said State Veterinarian in the performance of his duties? If not, what is the remedy and penalty when so interfered with?”

My answer to this question is that no such person has such right to interfere with the State Veterinarian in the performance of his duties. The second paragraph of section 1492a provides the penalties.

Your third question is:

“If the State Veterinarian has duly quarantined cattle for cause, as provided in section 1492a, has any person or persons or officer other than ordered by court, or by the Governor, a right to remove or permit to be removed or order

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to be released from quarantine, such quarantined animals without a written permission from the State Veterinarian?"

In reply to this would say that section 1492aa as amended by chapter 637 of the laws of 1911 provides for a state live stock sanitary board, of which you are made *ex officio* a member. Section 1492ab provides what the duties of this board shall be and, amongst other things, they are charged with the duty of employing

“The most efficient and practical means for the prevention, suppression, control, or eradication of dangerous contagious or infectious diseases among domestic animals; and for this purpose it is hereby authorized and empowered to establish, maintain, enforce and regulate such quarantine and other measures relating to the movement and care of animals and their products, the disinfection of suspected localities and articles and the disposition of animals, as it may deem necessary, and to adopt from time to time all such regulations as may be necessary and proper for carrying out the purposes of this act.”

In my opinion, under the provisions of these several sections, it is the duty of the State Veterinarian and of the Live Stock Sanitary Board to co-operate in the enforcement of the laws relating to contagious diseases of domestic animals. The State Veterinarian is the executive officer of the board. He is not, however, superior to the board. Whatever regulations may be adopted by the board, it is his duty to enforce. The decision of a majority at any meeting of the board would control as to the proper action to be taken. I am of the opinion that this board would have a right to permit the removal of animals quarantined by the State Veterinarian under the provisions of section 1492a. With this exception, my answer to your third question would be, No.

Your fourth question is:

“Section 1494—71 provides that animals which are not accompanied by a certificate of health as provided by said section shall be placed in quarantine until so inspected, at

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the expense of the owner. Now, if such animals have been so quarantined by the State Veterinarian through his assistant, which naturally incurs some expenses, and a majority of the Sanitary Board see fit to release such quarantine, who pays the expenses thus incurred, and have they a right to so release such quarantine, without the consent of the State Veterinarian?"

The latter part of section 1494—71 provides:

"Or, in lieu of such an inspection certificate as above required, cattle shall upon request of the owner be shipped in quarantine to their first destination within the state, there to remain in quarantine under the direction of the local health officer until properly examined, at the expense of the owner, by the inspector duly appointed by the State Live Stock Sanitary Board."

From this it appears that, so far as this particular section is concerned, it is the duty of the State Live Stock Sanitary Board to enforce the law. The kind of an inspection to be had for each particular shipment necessarily rests very largely in the discretion of that board. The section itself provides that the expenses shall be borne by the owner. In my opinion, the State Live Stock Sanitary Board have a right to release animals so quarantined without the consent of the State Veterinarian and such expenses as may have been incurred are to be paid by the owner of the quarantined animals.

Public Officers—Contracts—County—A contract of insurance made with a member of the county board insuring county buildings is illegal.

MR. A. P. GORMAN,
District Attorney,
Wausau, Wisconsin.

December 13, 1911.

You inquire whether it is illegal for a supervisor of a city, who represents the city on the county board, to write fire in-

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surance on the county buildings of the county in which he is a member of such county board.

In answer to your inquiry I will say that I am not sure whether this would be a violation of section 692 of the statutes of 1898, as that section merely relates to the purchasing of any article required by the county. It would hardly seem possible to look at the writing of fire insurance as the purchase of an article. An article is undoubtedly something that is used in commerce or trade. I have not found any construction by any court placed upon the word "article", which would make it wide enough to include fire insurance.

However, I call your attention to section 4549 of the statutes of 1898, as amended by chapter 282, laws of 1909, which provides:

"Any officer, agent or clerk of the state, or of any county * * * who shall have, reserve, or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property, or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, * * * made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability, or do any other act in his official capacity or in any public or official service not authorized or required by law, * * * shall be punished by imprisonment in the county jail not more than five years or by fine not exceeding five hundred dollars."

Our court has held that a contract made in violation of this law is absolutely void. See *Land L. & L. Co. vs. McIntyre*, 100 Wis. 245; and *Quayle vs. Bayfield County*, 104 Wis. 108, 115.

I am, therefore, of the opinion that a contract of insurance made with a member of the county board, insuring county buildings against fire, is illegal.

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Public Officers—State Fire Marshal—Reports.—The annual report of the State Fire Marshal should be made within a reasonable time after July 1. The report to be submitted in 1912 should cover the period from the time of his last report to July 1, 1912.

HON. J. F. BAKER,

January 9, 1912

Deputy Fire Marshal.

In your letter of January 6th you state that the question has arisen in the State Fire Marshal's Department as to the time of submitting the annual report to the Governor. You quote from Section 1946p of the statutes as found in the session laws for 1907, as follows:

“The fire marshal shall submit annually as early as is consistent with full and accurate preparation, not later than the 15th day of February, a detailed report of his official action to the Governor.”

You also quote from Chapter 657 of the Laws of 1911, Sub-section 20.24, as follows:

“All reports of state officers, departments, boards, commission and commissioners shall be made bi-ennially, except those required by law to be made annually * * * and annual reports shall cover one year next preceding the first day of July of each year.”

You state that the question is should you prepare your annual report as usual in February, covering the time up to the report in accordance with the original law, or should the report be submitted in February, covering a period of one year ending July 1, 1911, or should your next report be made within a reasonable time after the 1st of July, 1912 covering the period of one year next preceding July 1, 1912.

Chapter 657 of the Laws of 1911 is a general revision of all the laws of the state relating to state printing. Any prior laws upon the same subject inconsistent with the provisions of this chapter would, to the extent of such inconsistency, be repealed

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by it. In my opinion, Section 1946p of the statutes is repealed by the provision quoted by you from Chapter 657 of the Laws of 1911. If that be true, there is no authority for preparing a printed report in February of 1912. The new law makes no provision for the time prior to July 1, 1911, which was not covered by your previous report. I believe, however, the proper way to do would be to submit your next report within a reasonable time after July 1, 1912, covering the entire time subsequent to the time covered by the last report made by you. That portion of the time prior to July 1, 1911, might well be separated from the other, so that there would be a report showing the transactions from July 1, 1911 to July 1, 1912. By adopting this course there would be no portion of the time not covered by a report, and in the future reports would cover just a year and there would then be a literal compliance with the new law.

Public Officers—State Veterinarian—Public Property—Criminal Law—Replevin—A gold badge given to the State Veterinarian because of the placing, by him of an order for badges to be paid for by the state, belongs to the state and not to such officer. Upon the termination of his term as such officer, it is his duty, upon demand, to turn such badge over to his successor, and upon his failure so to do, replevin will lie and he may be prosecuted criminally under Secs. 4553 and 4549 of the Statutes.

HON. WILLIAM L. ESSMAN,

January 17, 1912.

Superintendent of Public Property.

In your letter of the 13th you state that during the month of July, 1911, Dr. A. H. Hartwig, at that time State Veterinarian, made a requisition on your department for forty badges for deputy veterinarians throughout the state; that you refused to honor the requisition, but afterwards learned that Dr. Hartwig had personally placed an order with the Schwaab Stamp and Seal Company and had not presented the requisition to you until the badges had been completed; that you then accepted

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them and the state paid for them; that you have since been told that the Schwaab Stamp and Seal Company presented Dr. Hartwig with a solid gold badge as a present to him for placing said large order for forty badges with them; that Dr. Hartwig resigned as State Veterinarian, and demand has been made upon him for the surrender of this gold badge; that the Secretary of the Live Stock Sanitary Board informs you that Dr. Hartwig refuses to surrender this badge for the reason that it was given to him as a present; that in your opinion it is state property; and you ask as to what action ought to be taken in the matter.

It is very clear that this gold badge is the property of the state, and not of Dr. Hartwig. The order placed by him with the Schwaab Stamp and Seal Company was not placed as a personal order, nor were the badges procured under that order paid for by him. The badges were ordered by him as an officer of the state and were paid for by the state. It is very evident that the payment for the forty badges included payment for this gold badge, claimed to have been presented to Dr. Hartwig. He has no more right to retain this badge than he would have to retain possession of any other property which came into his hands as State Veterinarian.

Section 4553 of the statutes provides:

“Any public officer whatever, in this state, who shall, at the expiration of his term of office, refuse or wilfully neglect to deliver, on demand, to his successor in office, after such successor shall have been duly qualified and be entitled to said office according to law, all moneys, records, books papers or other property belonging to said office and in his hands or under his control by virtue thereof, shall be punished by imprisonment in the county jail not more than six months, or by fine not exceeding one hundred dollars.”

You do not state who made the demand upon Dr. Hartwig for the return of this badge. A demand should be made by the present State Veterinarian. I think that if such a demand were made upon him, together with the statement that this department had rendered an opinion to the effect that such badge was pro-

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perty belonging to the office of State Veterinarian, probably he would deliver this badge to the present State Veterinarian. If, however, he refuses to do so, he would be liable under the section just quoted.

Section 4549 of the statutes, as amended by Chapter 282 of the Laws of 1909, provides:

“No officer, agent or clerk of the state, or of any county, town, school district, school board, city or village therein, or in the employment thereof, or any officer, regent, treasurer, secretary, superintendent, clerk or agent of any penal, correctional or charitable institution instituted by or pursuant to law within this state, or any member of any body or board having charge or supervision of such institution, who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same or in relation to any public service, or in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account, order, warrant, or receipt made by, to, or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability, or do any other act in his official capacity or in any public official service, not authorized or required by law * * * shall be punished by imprisonment in the county jail not more than five years, or by fine not exceeding five hundred dollars.”

If it be true that this gold badge was given to Dr. Hartwig as a present, in consideration of his placing this order for forty badges with the Schwaab Stamp and Seal Company, I am of the opinion that he would be brought within the provisions of this section.

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Public Officers—Divorce Counsel—Divorce Counsel may appear in a contested divorce suit.

CHARLES A. KADING,

January 25th, 1912.

*District Attorney, Dodge County,
Watertown, Wisconsin.*

You inquire whether it is the duty of the divorce counsel to appear in a contested divorce suit and give his version of the situation, thereby practically taking one side of the contest.

In answer I will say that under chapter 323 of the laws of 1909 (section 2360h) it is provided that in each county the circuit judge shall, by order filed in the office of the clerk of the circuit court on or before the first day in July of each year, appoint some reputable attorney of recognized ability and standing at the bar, divorce counsel for such county, and, further, that such divorce counsel is to file an oath in the office of the clerk of the circuit court to support the constitution of the United States and of the State of Wisconsin and to faithfully and impartially discharge the duties of such office.

Section 2360h—1 provides:

“In any action to affirm or annul a marriage or for a divorce the plaintiff shall, within ten days after making service on the defendant, serve a copy of the summons and complaint upon the divorce counsel of the county in which the action has begun.”

Section 2360h—2 provides that

“No decree in an action to affirm or annul a marriage, or for divorce, shall be granted in any action in which the defendant shall not appear and contest the right to a divorce in good faith, until such divorce-counsel or the divorce-counsel of the county in which the action is tried shall have appeared in open court and on behalf of the public made a fair and impartial presentation of the case to the court and fully advised the court as to the merits of the case and the rights and interests of the parties and of the

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public, nor until the proposed findings and judgment shall have been submitted to such divorce-counsel.”

These provisions are perfectly clear, but it is not definitely stated that it is the duty of the divorce counsel to appear in contested cases; neither is it stated that it is not the duty to appear; but there is a provision, as you will note, requiring the plaintiff to serve upon the divorce counsel a complaint and summons in every divorce action. It seems to me to be left within the discretion of the divorce counsel and the circuit judge to determine whether it is necessary to appear in any case in order to protect the rights of the public. If it were held that a divorce counsel had no right to appear in a contested divorce suit, under this law, it would be an easy matter for the parties knowing of this fact to pretend to have a contest and thus keep out of the case the very person who is appointed to take care of the public interests and prevent collusion in such cases.

Under section 2360—4 it is provided that such divorce counsel shall receive the sum of ten dollars, to be paid by the county wherein the action was tried, upon the order of the presiding judge and the certificate of the clerk of the circuit court.

I think that it is the duty of the county to pay the compensation to the divorce counsel where the presiding judge gives this order under the certificate of the clerk of the circuit court.

Public Officers—District Attorney—Attorney may appear for state in absence of district attorney in prosecution of misdemeanors.

HON. JOHN A. SHOLTS,

State Fish & Game Warden.

February 1, 1912.

You ask: “In the absence of a district attorney would another attorney have a legal right to appear in justice’s court to prosecute a person who violates the fish and game law?”

In my opinion this question should be answered in the affirmative. An attorney at law duly admitted to practice is an officer

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of the court and he would have a right to appear as amicus curiae even though the district attorney were present prosecuting the case. In the absence of the proper prosecuting officer any attorney duly admitted to practice would have a right to appear in behalf of the state in the prosecution of a misdemeanor. He could not usurp the functions of the district attorney who is charged with the duty of appearing in behalf of the state, but unless his appearance were objected to by the prosecuting officer himself an attorney would have a right to appear in justice's court in behalf of the state.

Public Officers—Register of Deeds—Register has no right to omit to record that part of a description of land in a deed located outside of this state. The instrument must be recorded completely.

ALEXANDER WILEY,

February 19, 1912.

District Attorney of Chippewa County.

Chippewa Falls, Wisconsin.

You inquire whether it is necessary for the register of deeds, in recording an instrument in his office, to record the descriptions of land outside of Chippewa county and outside the state of Wisconsin, which descriptions are found in the instrument.

Under section 758 of the statute it is made the duty of the register of deeds to record or cause to be recorded in suitable books to be kept in his office, correctly and in plain and distinct handwriting, all deeds, mortgages, maps, instruments and writings authorized by law to be recorded in his office and left with him for that purpose. In recording any deeds or any instrument conveying any land it is his duty to record the same correctly, and I find no authority anywhere authorizing the register of deeds to omit to record the descriptions of land in such deed when the land therein described happens to be located outside of the county.

Section 2232 of the statutes provides that a certificate of the acknowledgment of any conveyance or of the proof of the execution thereof before any court of record or justice of the peace,

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Section 2262 provides for the recording of plats.

I do not find any statute that requires that the plats shall be kept in his office. I am therefore of the opinion that paragraph 7 of section 758 applies, and that it is his duty to return such plats to the owner within a reasonable time, upon demand therefor being made of him.

Public Officers—Expenditures—Duty of officers named in Chap. 525, Laws of 1911, to formulate plans for expenditure of appropriation therein named.

MR. J. C. MCKENZIE,

March 29, 1912.

Secretary State Board of Agriculture.

Your favor of the 29th inst. is received together with enclosures. You state that the voucher of the American Express Company enclosed in your communication covering bill for express against the Wisconsin Live Stock Breeders Association has been submitted to you with the request that you approve the same. It appears upon this voucher that the same has been previously approved by L. P. Martiny, president of the Wisconsin Live Stock Breeders Association, and George C. Humphrey, professor of animal husbandry of the University of Wisconsin. You ask for the advice of this department as to what procedure should be followed by the parties named in chapter 525, laws of 1911, in approving of expenditures from the appropriation made to the Wisconsin Live Stock Breeders Association, and you add that the enclosed bill was incurred prior to the election of the present secretary of the state board of agriculture.

Chapter 525, laws of 1911, makes an appropriation of four thousand dollars to the Wisconsin Live Stock Breeders' Association and further provides: "The money so appropriated shall be used according to plans approved by the chief of the animal husbandry department of the university, the secretary of the state board of agriculture and the president of the Wisconsin Live Stock Breeders Association.", and then follows the purposes to which the appropriation may be applied in accordance with the purposes of the act.

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deed or conveyance, of land of any description, and I am of the opinion that it is his duty to correctly record all instruments that are authorized by law to be recorded in his office and that he has no authority to omit any descriptions of lands that happen to be located outside of his county.

Public Officers—Register of Deeds—Plats—The register of deeds should return plats to the owners, after recording same.

W. STANLEY SMITH,
District Attorney,
Ashland, Wisconsin.

February 29, 1912.

In your letter of the 27th you state that the register of deeds of your county has asked for your opinion as to whether or not he should return the original plats to the owners after he has recorded the same in his office, as required by law; that it seems that it has been the custom there to retain the original plats in the register's office, but that the register seems to think that it is unnecessary, as the law provides that, in recording the plat, the facsimile of the plat must be made and kept in the office and that the old original plats simply take up room in the office, which he could use for other purposes; and you ask for my opinion in the matter.

Section 758 of the statutes, paragraph 2, provides that it shall be the duty of the register of deeds

“to record or cause to be recorded in suitable books to be kept in his office, correctly and in a plain and distinct handwriting, all deeds, mortgages, maps, instruments and writings authorized by law to be recorded in his office and left with him for that purpose.”

Paragraph 7 of the same section provides that it shall be his duty

“To safely keep and return to the party entitled thereto, on demand within a reasonable time, every instrument left with him for record not required by law to be kept in his office.”

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signed by the clerk of such court or justice before whom the same was taken, and, in case where the same is necessary, the certificate required by section 2219 shall entitle the conveyance with the certificates aforesaid to be recorded in the office of the register of deeds of every county in which any of the lands lie.

Section 2233 provides:

“Whenever any conveyance of land situated in different counties shall have been recorded in any county in which any of such lands are situated, a copy of the record of such conveyance, duly certified by the register of deeds, may be recorded in any other county in which any of such lands are situated in the same manner and with like effect as the original.”

Should the register of deeds omit the description of any lands in recording the deed, then he could not furnish a correct copy of such deed. It is very evident from these various provisions that it is the duty of the register of deeds to record the deed with all of the descriptions therein contained, although some of the descriptions be of lands not located in his county, but located in other counties of the state or without the state.

Section 2234 provides:

“Whenever any conveyance of any lands a part of which are situated in this state and a part in some other state shall have been recorded in such other state, a copy of the record of such conveyance, certified by the officer whose duty it is under the laws of such other state to certify to the record of conveyances, may be recorded in every county in this state in which any part of said lands are situated in the same manner and with like effect as the original.”

This statute also presumes that the conveyances of any land recorded in counties outside of this state are recorded completely, and that they have not omitted any lands that happen to be located in other counties than the one in which the deed is originally recorded.

On the whole, I must say that I have found no authority authorizing the register of deeds to omit any description, in any

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It does not appear to me that there is anything ambiguous in the language of this act. It provides that the money may not be used for salaries or expenses of the officers of the association but that it may be used for the purposes enumerated in the act "according to plans approved by the chief of the animal husbandry department of the university, the secretary of the state board of agriculture and the president of the live stock breeders' association." It seems to me that it is the duty of the three officials named in the act to meet and formulate plans for the expenditure of the moneys appropriated which, in their discretion, will best promote the purposes of the act and that thereafter the accounts for moneys so expended may be audited against the appropriation upon the approval of the proper officers. This seems to be the plain and explicit purpose of the act and I am unable to give it any clearer interpretation than is expressed in the language of the act itself. Inasmuch as this particular item of expense was incurred before the election of the present secretary it would appear that his approval should be based upon information and satisfactory evidence; that the expense was incurred in accordance with plans which have been approved by the officers named in the act.

*Public Officers—Attorney General—District Attorney—*This department will not give official opinions to District Attorneys on matters not within the line of their official duties.

DAVID BOGUE,

April 17, 1912.

District Attorney,

Portage, Wisconsin.

In your letter of April 10th you state that chapter 599 of the laws of 1911 provides in effect that in towns which shall have adopted a proper resolution at their annual meeting the highway taxes shall be paid in money; that a resolution in compliance with this provision was adopted by the county board of your county at the annual session in November, 1911; that by the provision of this chapter the town clerk is to meet with the su-

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supervisors and, under their direction, make duplicates of the list or lists of the persons against whom highway taxes have been assessed, which shall be subscribed by the supervisors; that one of such lists shall be kept on file in the office of the town clerk and the other delivered to the town treasurer, with a warrant thereto annexed signed by the supervisors, etc.; that this chapter further provides:

“The amount therein levied shall be added to the tax roll by the town clerk,” and it provides for the collection of the taxes in the same way as other taxes; that the proposition is submitted to you that taxes for highway purposes assessed and fixed during the year 1911 to be used upon the highways in Columbia county during 1912 had been so assessed and fixed before the meeting of the county board in November, 1911, under the old system and there was no opportunity, after the adoption of the new provision in 1911, to make a return of such a warrant to the town treasurer in time for collection of the taxes with the other taxes of the town; that whether or not there was opportunity, it has not been done so far as you can find, and that there is now no opportunity to do so in any way so as to collect the taxes for use on the highways in 1912; that you have advised the towns to proceed and operate for this year under the old system so far as the expenditures are concerned and make proper provision for the coming year under the new plan; and you ask as to whether this is the proper procedure.

It is no part of the duty of the district attorney to advise town officers. I do not quite understand how this question could come before you officially. This department is authorized to give official opinions to district attorneys only on matters pertaining to their duties as such. For that reason I must ask you to point out how this comes before you officially, before I shall feel at liberty to give you an official opinion upon it.

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Public Officers—Attorney General—Power to represent state before Industrial Commission on an application for compensation on account of accidental death of state employe.

THE INDUSTRIAL COMMISSION OF WISCONSIN. April 19, 1912.

In your favor of April 13th you enclose copy of an application for adjustment of a claim made by Mrs. A. Dougherty against the state of Wisconsin, under the workmen's compensation act, chap. 50, laws of 1911, on account of the death of her son, John W. Dougherty, who was accidentally killed on December 6, 1911, while an employe of the state board of forestry, and you request that I admit service of a copy of the petition and enclose blank forms to be used in making the necessary answer in behalf of the state.

At the outset I am confronted with the question of my authority and duty in the matter.

The supreme court has said:

“In Wisconsin, otherwise than in many if not most states, the powers of the attorney general are strictly limited. He is a constitutional officer but by the constitution he is given only such powers as ‘shall be prescribed by law.’ Sec. 3, Art. VI, Const. * * * His general powers, which are conferred by sec. 163, Stats. 1898, may be summarized to prosecute or defend all actions, etc. in the supreme court in which the state shall be interested or a party and to appear for the state and prosecute or defend in any circuit court or before any officer when requested by the governor or either branch of the legislature. This action was not in the supreme court but in the circuit court, and was not requested by the governor or either branch of the legislature. Hence, no authority can be deduced from this section.”

State v. Milw. E. R. & L. Co., 136 Wis. 179, 190.

Under this construction of section 163, it is therefore necessary for me to find authority otherwise than in the general powers conferred by that section. Section 2394—22 of the workmen's compensation act provides, as to appeals from awards made by your board, “In any action for the review of an award and upon any appeal therein to the supreme court it shall be the duty

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of the attorney general personally, or by an assistant, to appear on behalf of the board." Section 2394—16 provides, as to hearings before your board, "Either party shall have the right to be present at any hearing in person or by attorney or any other agent" etc. And section 2394—15 provides, "Any dispute or controversy concerning compensation under this act, *including any in which the state may be a party*, shall be submitted to said industrial accident board in the manner and with the effect provided in this act."

These sections not only do not give the attorney general any authority to appear before your board in behalf of the state, but by failure to require that the state shall be so represented compel the inference that such appearance is not authorized. One of the principal objects to be attained by the act is said by the chairman of the legislative committee, in the foreword published with the pamphlet copy of the act to be "to provide a tribunal where disputes between employer and employe in regard to compensation may be settled promptly, cheaply and summarily." The representation of the state by the attorney general would tend in part to defeat this purpose in that it would, in most cases, compel or induce the applicant to incur the expense of employing an attorney to represent him. The note added by your board to section 2394—5, that "officers of the state * * * should take notice that this act applies to the state * * *" and that "all accidents of employes of these governmental agencies received in the course of their employment should be reported by the board by the proper officers and arrangements should be made for compensation as provided in the act" seems to assume that the interests of the state will be looked after otherwise than by the attorney general.

I am, therefore, convinced that the failure to provide that the attorney general shall appear in behalf of the state before your board was intentionally omitted from the compensation act and that in the absence of a request by the governor or either branch of the legislature to so appear, in a matter of such great public interest as to warrant it, I have no such authority, and therefore return enclosed herewith the papers you sent me.

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Public Officers—Passes—Schools—Notary Public—The use of free transportation as an immigration agent by one holding the office of notary public is in violation of Sec. 4552a, Statutes. Sec. 1797—8 is not applicable to public officers. The office of school commissioner at large without compensation, is an office or position, within the meaning of Sec. 4552a, Statutes.

HON. J. A. FREAR,
Secretary of State.

April 26, 1912.

In your letter of the 20th you state that you have had submitted to you a resignation by a notary public, subject to your ascertainment as to whether or not the anti-pass law prevents the using of free transportation as an immigration agent while holding that position; that he also raises the question as to whether or not he can retain the position of school commissioner at large, a position without pay, while using free transportation as such agent; and you ask my opinion upon both questions.

Section 4552a of the statutes, as amended by chapter 357 of the laws of 1899 and by chapter 486 of the laws of 1905, provides in part:

“No candidates for, and no incumbent of, any office or position under the constitution or laws, or under any ordinance of any town or municipality of this state, shall ask for, or accept, from any person, association, co-partnership, or corporation, or use in any manner, or for any purpose, any free pass or frank, or any privilege withheld from any person for the traveling accommodation or transportation of any person or property or the transmission of any message or communication.”

The violation of this section is punishable by imprisonment in the state prison or by a very large fine. The section defines the term “free pass” as

“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

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by such holder in the performance of his duties as an employe of the railroad issuing the same.”

You will note that this section relates especially to the using of passes by public officers and is broad enough to cover any public officer in the state. Section 173 of the statutes provides that notaries public shall be considered state officers. It appears very clear to me that under this section a notary public or a school commissioner at large, either one, is prohibited from accepting a pass. I presume that the section of the statutes under which this inquiry is made is section 1797—8, as amended by chapter 362 of the laws of 1905, chapter 13 of the special session laws of 1905 and chapter 150 of the laws of 1911. This section contains several exceptions to section 1797—22, prohibiting discrimination by railroads. Paragraph 3 of this section provides:

“Sections 1797—1 to 1797—38 inclusive shall not be construed as preventing railroad companies from giving free transportation or reduced rates therefor to persons actually engaged for more than one-half of their time each year in the business of selling unimproved land within the state to settlers. No transportation hereunder shall be delivered to or used by said person until the railroad commission, upon application of such person and after such investigation as it may deem necessary shall have determined that such applicant is actually engaged in such business within the letter and spirit of this provision, and shall have issued to such applicant a certificate to that effect.”

You will notice that these several sections are general as to all persons, while section 4552a is a special section, relating to officers and candidates for public office. In my opinion the section last quoted does not exempt a notary public or a school commissioner from the provisions of section 4552a, and it would be a violation of that section for such official to use a pass except when traveling upon business for the railroad.

Official Opinions—Public Officers.

*Public Officers—Powers—*Employment of counsel to examine abstracts by State Board of Forestry not under such board.

MR. E. M. GRIFFITH,
State Forester.

April 23, 1912.

In reply to your communication of recent date, in reference to the power of the state board of forestry to employ counsel to examine abstracts and deeds of such lands as the board may purchase, under chapter 638, laws of 1911, I call your attention to an opinion rendered by this department to you under date of July 24, 1911, affirming the power of the board to do so. The statute contemplates the making of a contract and does not, in my opinion, create an office or position so that the person contracted with would not come within the operation of the civil service law.

*Public Officers—Powers and Duties—State Board of Agriculture—Contracts—*It is very doubtful if the State Board of Agriculture is authorized to execute a contract containing a clause that it shall be construed according to the laws of another state.

HON. J. C. MACKENZIE,

April 29, 1912.

Secy. State Board of Agriculture,

I am in receipt of the letter written to you by Mr. Rewey enclosing the proposed contract between the board of agriculture and the Curtiss Exhibition Company and asking that you obtain the opinion of this department on clause 8 of the proposed contract. Clause 8 reads: "It is further agreed that this contract shall be deemed as having been executed and delivered within the State of New York, and the interpretation and construction of the same shall be according to the laws of the State of New York."

In my opinion it is very doubtful if the board has authority to execute a contract containing a clause of this kind. Furthermore, I deem it inadvisable for the board to execute such a con-

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tract even though it has the power. In my opinion the contract should have in place of this clause a clause of similar tenor but providing that it shall be construed as having been executed and delivered within the State of Wisconsin and construed according to the laws of the State of Wisconsin. You have not ask for the construction of any other clause of the contract but I would call your attention to clause 3 which provides: "The said party further agrees to provide suitable place for flights, to be approved by the said second party."

In my opinion this clause is altogether too indefinite and uncertain. I believe that the place for the flights should be agreed upon and approved by the Curtiss Exhibition Company before the contract is executed and that then the contract should describe that place. If this is not done certainly the contract should provide that the place be approved by the party of the second part before any flights are made and before any liability on the part of the board is incurred. The fourth clause requires the board to keep the grounds where flights are to be made clear of all obstructions and in proper condition for flights. It seems to me that it should be the duty of the exhibition company to keep the grounds in proper condition for flights as the board is hardly in a position to know whether they are in such suitable condition or not. This clause certainly ought to be made more definite and certain in any event.

I believe, too, that in clause 6 it should more clearly appear that the board will in no event pay more than the amounts provided in the second clause. I am also of the opinion that the board requires from this exhibition company a bond conditioned upon the payment by said exhibition company of all damages that may accrue to any spectators or employes of the board through any accidents or by reason of any negligence on the part of the aviator.

Official Opinions—Public Officers.

Public Officers—Wisconsin Grain and Warehouse Commission
—Sec. 1747—44 authorizes contract for grain quotations.

April 30, 1910.

WISCONSIN GRAIN AND WAREHOUSE COMMISSION,
Superior Wisconsin.

In your favor of April 27th you enclose letter from R. B. Harrington & Co. containing a proposal to your commission "to post in a legitimate and satisfactory manner for the benefit of commission firms doing a grain business in Superior, as we have done for the past two years, the continuous grain quotations coming over our private wire for the sum of one hundred seventy-five dollars per month commencing April 1, 1912." You state that your commission has been buying this service for the past two or more years but before entering upon a new contract desire my opinion as to whether you can legally make such contract.

If the proposed expenditure is "a lawful and legitimate manner" of promoting "the grain trade or market in Superior, it is authorized by section 1747—44 as amended by chapter 458, laws of 1911. You state no reasons and none occur to me why it is not such. The amendments made by chapter 458 to certain sections of the law relating to your commission by which all moneys received by your treasurer are required to be transmitted to the state treasurer and paid out by him on accounts audited by the secretary of state do not affect your right to expend money within the limits and for the purposes specified in the statute.

It should perhaps be noted that Judge Sanborn, of the United States Circuit Court for the Western District of Wisconsin granted a temporary injunction in April, 1906, in the case of Globe Elevator Co. v. Andrew, 144 Feb. 871, on the theory that chapter 19, laws of 1905, creating the Wisconsin Grain & Warehouse Commission, is unconstitutional as an unlawful interference with interstate commerce. On appeal to the United States Circuit Court of Appeals the order granting such temporary injunction was affirmed. Andrew v. Globe Elevator Co.,

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156 Fed. 664. If such decisions be correct and the law be thus unconstitutional, neither the contract in question nor any other made by your board would be valid. An unconstitutional law "confers no rights; it imposes no duties; it affords no protection; * * * it is in legal contemplation as inoperative as though it had never been passed." *Bonnett v. Vallier*, 136 Wis. 193, 200. Chapter 19, laws of 1905, was before the supreme court of Wisconsin in a recent case,—*State ex rel Johnson v. Nye*, 135 N. W. R. 126, but the question of its constitutionality was not discussed. I infer that your request is merely for my interpretation of the law, assuming its constitutionality and I therefore express no opinion on such question.

My conclusion therefore is that if the law be constitutional the commission may legally enter into the contract in question provided it is "for the purpose of promoting in a legal and legitimate manner the grain trade or market in Superior" and does not, with other expenditures for such purposes, exceed the twenty-five hundred dollar limit placed thereon by section 1747—44.

 SALARIES AND FEES.

Public Officers—Fees—Court Reporter—In criminal cases the fees of the Court Reporter should be paid from the County Treasury. There is no authority for the payment of such fees from the State Treasury.

HON. JAMES A. FREAR,
Secretary of State.

July 28, 1910.

Referring to the claim of James T. Parkes for \$135 for services as court reporter in the case of *State of Wisconsin vs. A. E. Schwittay*, I will say that I am unable to find any statutory authority for payment of this claim out of the state treasury. There is special provision in the statute for the payment of reporters' fees in official investigations, but in criminal cases,

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the law provides that such expenses shall be paid from the county treasury.

Public Officers—Salaries—State Employees—The granting of leaves of absence to state employes is optional with the heads of the departments, and such heads may terminate leaves of absence before their expiration.

A state employe recalled from her leave of absence, and accepting employment at duties which might have been required of her under the original employment, is not entitled to extra compensation therefor.

HON. F. E. DOTY,

September 26, 1910.

Secretary Civil Service Commission.

I am in receipt of your favor of the 29th ult. in which you say:

“The Civil Service Commission has before it the pay rolls of the free library commission, in which for the month of August, 1910, appears the name of Miss Ormel Schlosser as entitled to compensation to the amount of sixty-five dollars, and again Miss Schlosser’s name appears as entitled to compensation to the amount of twenty-one dollars for forty-two hours extra work.

It appears that Miss Schlosser was given a vacation during the month of August; that during that time the legislative department of the Free Library Commission needed extra stenographic help. They tried to get help from the Civil Service Commission, but the commission was unable to promptly supply their need. Then Miss Schlosser was recalled from her vacation and assigned to work in the legislative reference department and rendered services during office hours. Miss Schlosser was regularly appointed under the provisions of the civil service law at the rate of sixty-five dollars a month.

Under the facts as herein stated, is it the duty of this commission to affix its certificate showing that Miss Schlosser has been appointed and employed in the position, place

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and at the rate of compensation indicated in the claim, in pursuance of the civil service law and the rules made in pursuance thereof.”

In reply to the same I will say that the legislative reference bureau is merely a department of the Free Library Commission. See section 373f, 3rd Vol. Wisconsin Statutes.

In an opinion rendered to you August 9, 1907, and found on page 187 of the Biennial Report & Opinions of this department for 1908, the question was considered as to whether or not employes of one department of state who were on leave of absence properly and legally granted by the head of departments could accept employment under other departments and be compensated therefor in addition to their regular salary. In order to ascertain whether or not such employes could be so employed and compensated, said opinion states: “It should be determined first whether the duties performed in the second employment, for which the employe seeks compensation, were duties germane and incidental to his first employment; second, whether they were such duties as he might or could be required to perform under his first employment; third, whether the duties required to be performed by him in his new employment were performed in the same place or in the same manner as his original employment; fourth, whether the duties imposed upon him by his new employment were such as he could be compelled by any law or his contract of employment to do under his first employment.

If these questions are answered in the affirmative, my opinion is that such employe cannot receive compensation for his second employment.”

The question which you submit, therefore, resolves itself more into a question of fact than a question of law. It appears from your letter that the stenographer in question “was recalled from her vacation and assigned to work in the legislative reference department.” It would appear from this that her vacation was terminated by the head of the Free Library Commission (as would be perfectly proper and legal, the leave of absence being optional with the head of the department), and was

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assigned to work in a department over which he had supervision and control.

It would seem to me that the question which you submit is one for the Civil Service Commission and the head of the Free Library Commission to decide under the law above quoted. If the superior officer in the Free Library Commission has the power and authority to at any time, in the case of emergency or otherwise, take a stenographer from the office of the Free Library Commission proper and assign said stenographer to do work in the legislative reference department, which is merely a department of the Free Library Commission, then the stenographer in question is not entitled to both compensations as proposed.

The opinion above referred to goes very fully into this subject and, as above stated, it seems to me that in this particular case it is a question of fact in connection with the law as expressed in said opinion.

Public Officers—District Attorney—Fees—Board of Control
—The district attorney is not entitled to any fees for appearing on behalf of the State Board of Control on the hearing of the case of a feeble minded person.

MR. ALEXANDER WILEY,

October 13, 1910.

District Attorney,

Chippewa Falls, Wisconsin.

I am in receipt of your letter of the 5th inst., in relation to compensation for acting for the state board in the case of the hearing of a feeble minded person.

In reply thereto I will say that I am glad you have written me because although I had received a letter from Mr. Wilmarth on this subject and also from the Board of Control, I had lost the letter from the Board of Control and had not replied thinking that someone in the course of time would call it up.

If you will observe your duties under section 752 of the statutes of 1898 you will see that the first subdivision reads as follows:

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“It shall be the duty of the district attorney to prosecute or defend all actions, applications or motions, civil or criminal, in the circuit court of his county in which the state or county is interested or a party and when the place of trial is changed in any such action or proceeding to another county he shall prosecute or defend in such other county.”

Knowing that you are district attorney and having this statute in mind, I do not see how you would be entitled to any compensation or extra payment for attending the hearing of this feeble minded patient.

The state and everyone is interested in the hearing of such patient and it is the duty of the state in such a case to protect their rights and hence the duty of its officers to appear for them. I do not see how you are entitled to any extra compensation for doing so. Hence I arrive at the conclusion that the state is not liable on the bill you present and that you are not entitled to compensation thereunder.

Public Officers—Register in Probate—Salary—County Judge has no right to fix a salary for the Register in probate which the county must pay. Sec. 2466a.

JAMES KIRWAN,

Nov. 21, 1910.

District Attorney,
Chilton, Wis.

You state that your county judge receives a salary of \$1200 per annum for doing all the work connected with his office; that your county board, now in session, has been requested by the judge to fix a salary for a register in probate appointed by him last August in his court that the county board refused to fix any salary for such register in probate, insisting that the judge do the work of the office for his salary, which he can easily do and which has always been done by the judges preceding him, without the assistance of a register in probate. You inquire whether such judge can legally fix a salary for a register in probate and compel the county to pay the salary as so fixed.

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In answer I will say that section 2464a of the Wisconsin statutes of 1898 provides that

“Any county judge may appoint from time to time by an instrument in writing filed with the county clerk a competent person to act as clerk of the county court, who shall be officially designated as register in probate for the county in which such court is held If the board of any county in which such register may be appointed and in which his salary is not fixed by law shall not fix a salary for him, the judge shall compensate such register for his services.”

There is no law authorizing the county judge to fix a salary for the register in probate. This matter is left to the county board and, unless the county board fixes a salary for such register, the county judge must pay for the services rendered.

See *Roberts v. Erickson*, 117 Wis. 324.

Public Officers—County Treasurer—Fees—“County Treasurer under salary is not permitted to retain fees in connection with the return of delinquent taxes for drainage districts.”

F. P. REGNER,

Dec. 30, 1910.

District Attorney,

Wausau, Wisconsin.

You ask me to give you my opinion as to whether a county treasurer under salary is permitted to retain the fees in connection with the return of delinquent taxes for drainage district.

In answer I will say that section 714 of the statutes of 1898 provides as follows:

“Every county treasurer shall receive for compensation the salary fixed by the county board and no more. All fees allowed by law to county treasurers shall be collected by them for the uses of the county.”

Under this provision the county treasurer is not permitted to retain the fees in question. See the case of *Barron County v. Beckwith*, 142 Wis. 519, where our Supreme Court held that the

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clerk of the court was not entitled to one-half of the fees allowed for naturalizing citizens. The question there decided is not nearly so clear a question as that submitted by you. Under the express wording of this statute the county treasurer is supposed to turn his fees into the county treasury, for the use of the court and his own compensation is the salary fixed by the county board.

Public Officers—Traveling Expenses—There is no law authorizing the payment of traveling expenses of members of State Board of Immigration when attending exhibits.

HONORABLE JAMES A. FREAR,
Secretary of State.

Dec. 31, 1910.

You state that the members of the State Board of Immigration, under section 444 of the laws of 1909, are required to serve without compensation. You inquire whether said law prevents the payment of any traveling expenses incurred by any members of the board pursuant to the direction of such board. You state that this question arises by reason of vouchers of two of such members for traveling expenses in attending an exhibit incurred at the request of the board and duly authorized by such board.

In answer to your inquiry I will say that said section, as you state, expressly provides that the members of said board shall serve without compensation. It also provides that the State Board of Immigration shall appoint a qualified elector of this state to be secretary of said board, to be known as commissioner of immigration, and that said commissioner of immigration shall receive a salary of eighteen hundred dollars per annum and necessary traveling expenses. There is no provision in said law or in any other statute of this state to which my attention has been called that authorizes the payment of traveling expenses to a member of the Board of Immigration. It is a well established rule in this state, under the provision of the constitution, that no money can be paid out of the state treasury without an appropriation therefor by law. Unless some statute of this state exists authorizing the payment of the expenses of the Board of

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Immigration while traveling or away from their office, no money can be paid for such purpose. Laws have been passed at various times by the Legislature authorizing certain things to be done, but in every case where the legislature has failed to provide the appropriation necessary to carry out the law, it has been conceded that no money could be paid out of the treasury to carry out the provisions of the law.

Public Officers—Sheriff—Salary—Compensation for feeding prisoners—1. County Board has power to fix salary of sheriff at any amount although such salary be less than the fees fixed by statutes.

2. A resolution fixing the compensation of Sheriff for feeding prisoners in county jail passed by county board is valid.

MR. JOHN L. FISHER,
District Attorney,

Dec. 31, 1910.

Janesville, Wisconsin.

You state that at a recent meeting of the Rock County Board of Supervisors a committee was appointed to enter into a salary contract with the incoming sheriff. The question of the authority of the County Board to compel a contract according to the terms of the resolution adopted by it at its January 1910 meeting fixing the salary and authorizing a contract has been submitted to you and you would like to secure an official opinion on the following questions:

1. Can the County Board compel the sheriff to accept as compensation for his official duties anything except the fees provided for by statutes?

2. The County Board having by resolution fixed the compensation of the sheriff for boarding prisoners at the sum of \$2500 per year, can the County Board compel the sheriff elect to enter into a contract on this basis?

In answer to your first inquiry I will say that the Board has such power under section 694a of the statutes of 1898. The Legislature has not fixed a minimum amount for such salary and for

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that reason it is left to the discretion of the County Board to fix any salary that they may see fit in lieu of the fees of said statute.

In answer to your second inquiry I will say that the County Board may not be able to compel the sheriff to enter in a contract to board the prisoners for \$2500 a year but section 669, subdivision 12, gives the county board the power at any regular meeting to prescribe the diet of the inmates and fix the compensation to be paid therefor. It is true that our court in the case of *Bell vs. Fond du Lac County*, 53 Wis. 433 decided that the county board cannot bind the sheriff by a resolution fixing beforehand the cost of such board but as soon as the decision of said case was handed down our Legislature enacted said subdivision 12 which was contained in ch. 392, laws of 1891.

I am therefore of the opinion that the county Board's resolution fixing the maximum for the compensation at \$2500 is valid and the sheriff cannot recover more for furnishing such board.

Public Officers—County Board—1. Resolution of County Board providing an additional sum to be paid the clerk of circuit court besides his fees is valid.

2. Second Resolution providing for a salary when the office has never been changed to one of a salary, is ineffective.

J. C. MARS,

Dec. 31, 1910.

District Attorney, Forest County,
Wabeno, Wisconsin.

You inclose copies of resolutions passed by the county board of supervisors of Forest county: one passed on January 24th, 1900, which reads as follows:

“In consideration of the fact that the fees allowed the Clerk of the Circuit Court, by the laws of this state, are not an adequate compensation for the time of said clerk necessary for the proper discharge of the duties of said office:

“Therefore, be it resolved, by the Board of Supervisors of the County of Forest at an adjourned session of the an-

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I think that the resolution in question is valid. It is true that the resolution provides for a salary in lieu of fees for which the county is liable and intends to give an additional compensation to the clerk of the circuit court sufficient to make the total amount \$600, which the clerk of the court draws from the county treasury.

Had the county board provided by resolution that the additional sum to which the clerk of the court should be entitled would be the difference between \$600 and the fees paid to said officer out of the county treasury, the result would have been the same, and it is my opinion that the court would construe this resolution as simply providing an additional amount to be drawn out of the salary in addition to the fees for which the county is liable. You will notice that the resolution expressly provides that it is because the compensation of the clerk is not adequate for the proper discharge of the duties of said office.

In answer to your second question I will say that, although section 694 is not expressly repealed by chapter 411 in view of the fact that said chapter specifically provides for the substitution of a salary for fees of the clerk of the circuit court, it necessarily follows that section 694, so far as it would apply to the same office, would be suspended. It cannot be said that section 694 is repealed, but its provisions, so far as they could apply to the clerk of the circuit court, are certainly not in force so long as chapter 411 of the laws of 1901 remain on our statute books. So far as your letter indicates, your county board has never changed the compensation of the clerk of the circuit court from a fee to a salary basis. If it has, then your county clerk would be entitled under said resolution to \$300 and no more; but, as your county board has never changed that office to a salary basis, I am inclined to hold that said resolution passed November 15th, 1907, is invalid and of no effect, unless there are facts connected with the history of these resolutions and the manner of payment in the past that would indicate that said salary was to be in lieu of all fees under section 747 as in the previous resolution.

It seems to me that we are forced to the conclusion that either said resolution providing a salary of \$300 is void and that the

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clerk of the circuit court is not entitled to said money, or that he is entitled to said money and not entitled to the fees for criminal cases. If the clerk of the circuit court has drawn the salary of \$300 as provided by said resolution, I should advise the county board to disallow his bill for fees in criminal cases. It may be well for your county board to pass a resolution at its next meeting under section 694, to provide a salary for the clerk, which they are authorized to do under said section, as amended by chapter 376 of the laws of 1907, at any time, and also to change said office to a salary basis.

Public Officers—Municipal Corporations—Towns—Salary of town officers fixed by resolution at annual town meeting takes place of compensation fixed by statute and is not in addition thereto. Such resolution only in force one year.

MR. HENRY HAY,

Jan. 24, 1911.

District Attorney,

Antigo, Wisconsin.

You submit for my official opinion the following:

“When a town, at the annual town meeting, has fixed an annual compensation for the Supervisors and Clerks, under the provisions of Section 850, Laws of 1898, does the schedule so determined remain in force only for the ensuing year, or does it remain in force until different action is taken at some subsequent town meeting?”

In answer to this I will say that said section 850 provides as follows:

“Supervisors, clerks of the polls and town clerks shall be entitled to a compensation for each day actually and necessarily devoted by them to the services of the town and in the discharge of any of the duties of their respective offices required of them by law, two dollars for each day, and at the same rate for parts of a day, unless the town shall have fixed a different compensation at the annual town

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meeting; and no town officer shall be entitled to pay for acting in more than one official capacity or office at the same time.”

Under this provision of our law I am of the opinion that the resolution fixing the compensation of the supervisor would extend only to the coming year from the time of the town meeting. It would not have the effect of a by-law of the town which would be in force until repealed, as this is not a by-law but is simply a resolution passed at the town meeting for the government of the town during the ensuing year. The salary so fixed at the town meeting would be a substitute for the compensation of two dollars a day fixed by this statute and in no case would it be permissible to give to the town officer the compensation provided for by statute and also the compensation provided for by the town meeting. The compensation provided for by the town meeting is to take the place of that provided for in the statute.

Public Officers—Fees—Under the facts stated the county board of Rock County in 1902 changed the office of Register of Deeds from a fee to a salary basis.

STANLEY G. DUNWIDDIE,

March 16, 1911.

District Attorney,

Janesville, Wisconsin.

You say that at the annual session of the county board of supervisors of Rock county the following resolution was adopted on the 14th day of November, 1901:

“Resolved: By the County Board of Supervisors of Rock County that a committee of three be appointed by the chair to fix the salaries of the county officers to be elected at the November election in 1902.

“Also to examine as to the feasibility of making the register of deeds and the clerk of the court’s office salaried ones. Said committee to report at the January session of this board.”

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that thereupon the chair appointed a committee of three; that at the adjourned January session of said board of supervisors for the year 1902 the said special committee presented a lengthy report, in which they found that it was feasible to put the register of deeds and the clerk of the court on a salaried basis, and that they recommended that those officers be placed on salaries and the receipts of their office paid to the county treasurer at the end of each month, and that the salary paid to the register of deeds be two thousand dollars for the term beginning on the first Monday in January, 1903, and that said resolution was adopted. You state that the register of deeds has ever since that time been paid a salary, but that the incumbent of that office for the term ending March 1st, 1911, has failed to turn in his fees to the county treasurer from the first of April, 1910, to the end of his term and has refused to take his salary, on the ground, as he claims, that the register of deeds is still on a fee basis and that the county board never legally changed the said office from a fee to a salary basis. You inquire whether the action of the county board as stated would amount by changing by resolution the office of register of deeds from a fee to a salary basis, as the law authorizes county boards to do.

In answer I will say that in my opinion the proceedings of your county board as described by you would be sufficient to place your register of deeds on a salary basis. The committee empowered to act was appointed by a resolution formally passed by the board and the report made by that committee was formally adopted. While it may be true that the proceeding was not as strictly in compliance with the statute as I should have advised following had my opinion been sought before the action was taken, still in view of all the circumstances and the proceedings as taken, I am of the opinion that you are justified in assuming the position that the proceedings as taken by your county board are a valid change from a fee to a salary basis in the matter of compensation of your register of deeds.

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Public Officers—The increase of salary for the bank examiner cannot take effect during the present term of that office.

HON. JAMES A. FREAR,
Secretary of State.

June 28, 1911.

Receipt of your recent communication concerning chapter 172, laws of 1911, approved May 20th, increasing the salary of the bank examiner from four thousand to five thousand dollars per year, is hereby acknowledged.

You inquire whether the salary increase is to take effect from and after the time of the passage and publication of the act or at the conclusion of the term for which the present appointment has been made.

In answer I will say that section 2016 of the statutes as amended provides that the commissioner of banking shall be appointed by the governor by and with the advice and consent of the senate and shall hold his office for the term of five years and until his successor shall have been appointed and qualified. Section 26 of Art. IV of the Constitution of Wisconsin provides that the legislature shall not increase or diminish the compensation of any public officer during his term of office. This provision of our Constitution applies to the commissioner of banking as our supreme court has held that it applies to officers who receive a fixed salary from the public treasury of this state. See *Milwaukee County v. Hackett*, 21 Wis. 613; *Rooney v. Milwaukee County*, 40 Wis. 26; *State ex rel Martin v. Kalb*, 50 Wis. 178; *State ex rel Somers v. Erickson*, 120 Wis. 435—442.

I am therefore of the opinion that the salary increase of the commissioner of banking as provided in chapter 172 of the laws of 1907 is not to take effect during his present term of office.

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Public Officers—Salaries of deputy inspectors of illuminating oils.

MR. L. F. MEYER,

August 10, 1911.

State Supervisor of Inspectors of Illuminating Oils.

I have before me your letter of the 8th inst. asking my construction upon chapter 655, laws of 1911 and its effect upon ch. 609, laws of 1911.

These two chapters so far as they relate to your office are substantially the same. Ch. 609 provides the amount to be paid Deputy Inspectors for inspecting all barrels in excess of five hundred in each month while ch. 655 provides the amount to be paid for inspecting each barrel in excess of six hundred. They each provide for the payment to be made for the first five hundred barrels, thus the latter chapter makes no provisions for the barrels inspected between five hundred and six hundred. With this exception the language of the two chapters with reference to your office is almost identical.

In my former letter under date of August 4th construing chapter 609 I referred to the rule for construing statutes that a later act repugnant to a former one repeals it to the extent of such repugnancy. At that time my attention had not been called to ch. 655. That rule has no bearing upon these two chapters for the reason that they are not repugnant.

Another rule for the construction of statutes is that if there be two affirmative statutes upon the same subject one does not repeal the other if both may consist together. The court ought to seek for such construction as will reconcile them together. See Attorney General vs. Railroad Company, 35 Wis. 425. These two statutes are not repugnant to each other but may be so construed as to reconcile them together and under this rule should be so construed.

You ought therefore in printing your pamphlet laws print that part of chapter 609 relating to your office as a part of section 170 and that part of ch. 655 relating to your office should be printed as section 142ld. By construing the two together the fees of deputy inspectors or rather the salary pay-

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able monthly shall be the amount to be determined by the number of barrels containing not less than fifty gallons actually inspected by him during the month as follows: Each of the first ten—30 cts.; each of the second ten—25 cts.; each of the third ten—20 cts.; each of the fourth ten—15 cts.; each of the next sixty—10 cts.; each of the next two hundred—8 cts.; each of the fourth and fifth hundred—6 cts.; each in excess of five hundred 5 cts.; provided that in no case shall a deputy receive more than one hundred dollars in any month as salary.

You ask also what would be the legal effect of assigning either the one or the other of said section numbers to said section. The Legislature having assigned the numbers to the sections you have no authority to change those numbers. Your doing so would not change the law in any way.

—

Public Officers—Grain & Warehouse Commission—Grain & Warehouse commission is authorized to pay weighmaster and assistants by the hour or any way they deem best so long as they do not exceed the limit fixed by law for each month.

2. They may appoint as many weighmasters and assistants as is necessary to carry out the duties imposed upon them.

3. Such appointments must be made from list furnished by civil service commission.

MR. W. N. CRUMPTON,

August 29, 1911.

Secretary of the Wisconsin Grain and Warehouse Commission,

Superior, Wisconsin.

I am in receipt of your two communications dated July 26th, in which you state to me for my opinion the question whether your practice of compensating the inspectors and weighmasters and their deputies has been in compliance with the law applicable.

You do not make it clear in your letter whether you have paid more in any month to the inspectors and weighmasters and their deputies than is authorized by statute.

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Under sec. 23, ch. 19, of the laws of 1905, you are authorized to determine the compensation for the weighmasters and each and every one of his assistants at a sum not to exceed \$100 per month for the weighmasters and \$75 for each assistant.

You state that your custom has been to allow for over time after 6 p. m. and Sundays and Holidays the weighmasters 35 cts. per hour regardless of the amount of their monthly salary and that you have allowed the inspectors 75 cents per hour when inspecting grain on boats.

If you mean that you have paid said amount in addition to the monthly salary I think you have exceeded your authority for the statute expressly limits you to the amount fixed by the statute. You may allow the inspectors compensation not to exceed \$150 per month for their services, and \$100 per month to each deputy.

“Per month” is defined by Webster to mean each month, and any compensation which is allowed by the Commission to any weighmaster or his assistant or to the chief inspector or his deputies other than with limitations fixed by statute is unauthorized. As the statute says that you may prescribe the time and manner of payment thereof I think you are authorized to pay by the hour and over time as you say you do but in so doing you would not be authorized to exceed the limitations to be paid per month as fixed by statute.

You also inquire as to the legality of employing extra men during the busy season. You say that during such season you need extra men to open car doors, probe the grain, seal the cars and bring samples to the graining room, and it is the understanding that the men so hired will be discharged as soon as the work slacks up. You inquire whether the chief inspector has the right by your authority to hire such help and whether such help would be required to take the Civil Service Examination.

I find in sec. 5 of said chapter 19 the following provisions:

“For the purpose of making such inspection, weighing and grading the grain said Commission shall have the power, and it shall be their duty to hire a chief inspector and one or more deputy inspectors, a weighmaster and one or more deputy weighmasters, and adopt and publish

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rules and regulations governing the inspection, weighing and grading of grain, delivered into and shipped out of any and all such elevators, warehouses in said city," etc.

The statute also authorizes the Commission to make such further regulations as will enable them to fully carry out all the provisions of this act.

Under these provisions the Commission is authorized to hire as many deputy weighmasters and deputy inspectors as it is necessary to carry out the duties imposed upon them. But I am also of the opinion that the appointments must be made from a list certified by the Civil Service Commission after an examination for said positions.

In examining the officials mentioned in the unclassified list under section 990—8 of the statutes I find that the positions which the Commission is authorized to fill are not mentioned and as all other positions not mentioned in the unclassified service are in the classified service I see no reason why these positions would be exempted from the Civil Service Law.

I am therefore of the opinion that these appointments must be made from the list furnished by the Civil Service Commission.

Public Officers—Jurors—Fees—Jurors impaneled to hold an inquest should be paid their statutory fees although the names were not taken from list furnished by Jury Commission.

MR. FRANCIS J. ROONEY,
District Attorney,
 Appleton, Wis.

September 27, 1911.

The receipt of your letter of September 19 is hereby acknowledged.

You state that in your county one Robert Fischer of Kaukauna committed suicide by hanging himself in his carriage-house; that the matter was reported to you by the police department of Kaukauna and that you ordered a justice of the peace of Kaukauna to impanel six jurors and proceed to hold

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an inquest on view of the body; that the inquest was held and the verdict was that the said Robert Fischer committed suicide by hanging himself while temporarily insane, or words to that effect. You say that these jurymen were subpoenaed but were not taken from the list furnished by the jury commission.

You inquire whether under ch. 189, laws of 1909, the jury holding the inquest should be drawn by the jury commission in your county and you state that your county has a jury commission under the statute.

Section 4878, as amended by ch. 189, laws of 1909, which pertains to the duties of coroners contains the following provision:

“Provided, however, that in all such counties (whose inhabitants exceed in number 150,000), where there are commissions or in any county having a jury commission, the jurymen for all inquests shall be selected by the clerk of the circuit court from the regular list of veniremen regularly chosen by the jury commission.”

Under this provision your county having a jury commission the jurymen must be selected from the list prepared by the jury commission.

You further inquire whether these jurymen can legally be paid. I will answer that in view of the fact that everything has been done in good faith and they have been subpoenaed to act as jurymen and have performed the services I am of the opinion that no objection should be made to the payment of their fees. Some courts have held that even de facto officers, although not lawfully entitled to perform the duties of the office still are entitled to fees as against the county where the services have been performed.

Official Opinions—Public Officers.

Public Officers—Sunday—Employes of legislature, and of legislative committees, working on per diem basis, not entitled to pay for work done on Sunday.

Legal Holidays—Such employes are entitled to pay for work done on legal holidays.

HON. JAMES A. FREAR,
Secretary of State.

October 12, 1911.

In your letter of October 11th you ask the following question:

“Are employes of the Legislature or legislative investigating committees entitled to compensation for Sundays and legal holidays when employed on a per diem?”

Section 4595 of the statutes provides:

“Any person who shall keep open his shop, warehouse or workhouse, or shall do any manner of labor, business or work, except only work of necessity and charity, or be present at any dancing or public diversion, show or entertainment or take part in any sport, gain or play on the first day of the week shall be punished by fine not exceeding ten dollars.”

In my opinion, this statute covers the case of such employes. I am of the opinion that a court would not construe this as work of necessity or charity and that therefore such employes are not entitled to compensation for work done on Sundays.

There is no provision of the statutes of which I am aware prohibiting the doing of work on legal holidays. I believe that, if such employes actually work on legal holidays, they would be entitled to their per diem for such work, the same as if such days were not legal holidays.

Public Officers—Fees—County Courts—Stenographic reporter entitled to per diem charge for transcribing short hand notes, to be filed in court, when ordered by the judge to so transcribe them.

County judge shall certify as to time spent in transcribing notes.

County board may fix compensation, at not to exceed five

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dollars for each half day, and not to exceed ten dollars for each whole day.

Appeal from disallowance of part of bill by county board is to circuit court.

No provision for subdividing the half days.

Bill of reporter should be itemized.

JAMES KIRWAN,

October 20, 1911.

District Attorney,

Chilton, Wisconsin.

In your letter of October 18th you ask a number of questions as to the proper construction of section 4052d of the statutes.

The proper construction of this section requires a reference to several other sections of the statutes, as follows:

Section 4052c provides:

“The judge of any county court may, whenever the occasion may require, appoint, and remove at pleasure, a phonographic reporter to attend upon the court and take the testimony of any witness or witnesses, in any contested matter, or proceeding, that may be pending or upon trial in such court. And, whenever he shall deem it necessary, such judge shall require such reporter to make and file in such court, a correct typewritten transcript of such testimony. Every person so appointed shall be deemed an officer of the court, and shall discharge such duties as the court or judge thereof shall require, and before entering upon the duties of his office, shall take and subscribe and file in such court the constitutional oath of office.”

Section 4052d as amended reads:

“The judge of the county court shall certify to the county board of supervisors of his county the number of days, and the number of half days, of actual service performed by such reporter in the performance of said duties, and such reporter shall be allowed by the county board compensation for his services, not exceeding ten dollars for each day, and five dollars for each half day, of such

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services actually rendered by him and as certified by said judge. All claims for such compensation shall be made out and filed, allowed, and paid in the manner provided by chapter 36 of the statutes of 1898."

Section 4052e reads:

"Such reporter shall furnish to any party interested a correct typewritten transcript, or copy thereof, of the testimony taken by him in any matter or proceeding mentioned in section 1, upon being paid therefor at the rate of five cents per folio."

Section 2437 provides for the appointment of phonographic reporters by the various circuit judges in the state.

Section 2438 provides in part:

"Every such reporter shall receive as compensation a salary of twenty-four hundred dollars annually, to be paid out of the state treasury monthly, upon the certificates of the circuit judge filed in the office of the secretary of state, which shall be in full compensation for all services of such reporter . . . for attendance upon court in said circuit."

Section 2439 provides for the payment by any party to any action for transcripts of testimony taken, at the rate of five cents per folio. It then provides:

"In the trial of any criminal action or proceeding the court may, in its discretion, order such transcript of the evidence and proceedings or any part thereof to be made and certified by the reporter and filed with the clerk of the court, and the cost thereof, not exceeding five cents per folio, shall be certified and paid by the county treasurer upon the certificate of the clerk of the court."

Your first question is:

"Under section 4052d of the statutes, is a county court stenographer or reporter entitled to not exceeding five dollars and not exceeding ten dollars for each whole day

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actually consumed by such reporter in making out long-hand copy of his short hand notes which is to be filed with said county court as the original therein?"

Your second question is:

Number for each half day

"Or should such reporter, in making such original copy for the county court, only receive the fees for making copies of their notes that other court reporters receive under the general laws of Wisconsin?"

These two questions may be answered together. You will note that under section 4052d the reporter is to be paid a per diem for all services actually rendered by him as certified by the county judge.

Under section 2438 the reporter of the circuit court receives a salary for all services for attendance upon court.

The statute with reference to reporters for county courts provides compensation at so much per folio for transcripts made for parties to the proceedings. The statute with reference to circuit court reporters provides that for transcripts for use of the court they shall be compensated in the same way as for transcripts for the use of parties to the proceedings: that is, compensation at so much per folio.

My opinion is that county court reporters are entitled to a per diem compensation for all work done by them for the county, including the making of transcripts of testimony taken.

Your third question is:

"County judges cannot legally certify, can they, to the time taken in doing this work at home, not being done before the court in court?"

In my opinion, this is a matter that must rest in the conscience of the individual county judge. The statute provides that they shall certify the number of days and of half days of actual service performed by such reporter in the performance of his duties.

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Your fourth question is:

“The county board can fix under this statute, can it not, legally, the fees to be allowed to such reporter in county court at any sum that it thinks reasonable and right; only it shall not be higher than five dollars for a half day or ten dollars for a whole day?”

This section (section 4052d) originally provided that the reporter “shall be allowed by the county such compensation for its services as such county board shall deem reasonable, not exceeding,” etc. The section as it reads now provides that

“He shall be allowed compensation not exceeding,” etc.

So far as I am aware, this question has not been before the courts for construction and, until it has been passed upon by the courts it cannot be stated definitely just what they might hold. In my opinion, the county board may fix the compensation at such sum as is reasonable and right, not exceeding the amount stated in the statute.

Your fifth question is:

“Suppose the county board allows such compensation to such reporter as it thinks reasonable, and reporter is not satisfied therewith, thinks it unreasonable, does an appeal lie from such action of such county board, this being a special statute as to pay of county court reporters, and it provides for no appeal?”

“If appeal lies from such action, to what body does it lie, circuit court, under general law for appeals from action of county boards, or where? General rule is special acts not providing for appeal, no appeal lies.”

I do not know where you get your authority that this is a special act. The general rule is:

“A public statute is said to be such a one as affects the public at large, whether throughout the entire state, or within the limits of a particular locality.”

This statute relates to reporters for all county courts throughout the state. It appears to me to be a general statute. It applies

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to all persons within the class and would appear to me to be a legitimate classification. In my opinion, appeal would lie to the circuit court, the same as from the disallowance of any other claim of the county board.

Your sixth question is:

“In one case just one question was asked, which reporter took down, viz.: ‘Is this final account by you filed and verified correct and true?’ ‘Answer, Yes.’ Reporter charges five dollars to county and judge certifies it as that such reporter was engaged one-half day in such work. Is county board bound by such certification to pay five dollars?”

The statute makes no provision for the division of time into less than half days. In my opinion, the county judge would be justified in certifying that the reporter was engaged one half day, under these circumstances. In fixing the compensation to be paid, however, I believe that the county board would be justified in taking into consideration the amount of work actually performed.

Your seventh question is:

“Must not reporter in his itemized, verified bill give dates, name of estate, or title of cause in which work was done by him and, if he does not do so, is the bill itemized as required by law in Wisconsin, and can it legally be disallowed because thereof; or better ask him for new bill?”

Section 4052d provides:

“All claims for such compensation shall be made out and filed, allowed and paid in the manner provided by chapter 36 of the statutes of 1898.”

Section 677 of the statutes, which is found in chapter 36 of the statutes of 1898, provides that claims against the county shall be in writing, setting forth the nature of the claim and the facts upon which it is founded and, if the claim be an account, the items thereof separately, the nature of each and the time expended in the performance and any service charged for where no specific fees are allowed therefor by law.

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In my opinion, the reporter for the county court, in filing his claim, should give dates, the name of the estate or title of the cause in which the work was done, the time spent, and in all respects comply with the provisions of section 677. If he does not do this, my suggestion would be that the bill be returned to him with a request for such particulars.

Public Officers—Witnesses—Fees of—A public officer who is expected to devote all of his time to the duties of his office, and whose duty it is to enforce certain laws, is not entitled to witness fees for testifying in a case brought to enforce the law and punish persons who have violated the law.

J. F. BAKER,

October 25th, 1911.

Deputy State Fire Marshal.

In your letter of October 24th you ask the following questions:

1. "Is it the duty, express or implied, under the State Fire Marshal Law, for the marshal, deputies and assistants to appear at the trial of cases investigated by them, for the purpose of testifying, even though they have not been subpoenaed?"

Section 1946j of the statutes, as found in the session laws of 1909, relating to the duties of the State Fire Marshal, his deputies and assistants, provides in part as follows:

"If he shall be of the opinion that there is evidence sufficient to charge any person with the crime of arson, he shall cause such person to be arrested and charged with such offence, and shall furnish to the proper prosecuting attorney all such evidence, together with the copy of all names of witnesses and all the information obtained by him, including a copy of all pertinent and material testimony taken in the case."

Under this provision I believe that it is the duty of the Fire Marshal, his deputies and assistants to appear at the trial of cases investigated by them, for the purpose of testifying, whether they have been subpoenaed or not.

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Your second question is:

“If subpoenaed, is such marshal, deputy and assistant entitled to witness fees and mileage from the office of the department to the place of trial and return?”

In the biennial report of the Attorney General for 1910, on page 666, appears an opinion by ex-Attorney General Gilbert, in which he holds that, where the statute in express terms makes it the duty of any particular officer to enforce certain laws and, where the officer is expected to devote all of his time to the office, and, where he spends time as witness in a case brought to enforce the law and punish such persons as have violated the law, he is performing a duty which is required of him as a state officer, and the salary received by him from the State is a payment for the services so performed as witness.

Following this opinion, it is my opinion that the Marshal, deputies and assistants are not entitled to witness fees and mileage where they testify in a prosecution for arson.

Public Officers—Sheriff—Salary fixed for sheriff includes services of bailiff and jailer. Sheriff who is on salary basis is not entitled, in addition to salary, to reimbursement for livery and automobile hire, and similar expenses incurred in subpoenaing witnesses. Where defendant in criminal proceedings pays fine and costs, the sheriff, if on salary, is not entitled to retain the sheriff's fees included in such costs. A provision giving the sheriff a specified sum for care and maintainance of prisoners, such sum is all that can be charged for such care and maintainance. The county has no right to any part of the sheriff's fees in civil cases.

DAVID BOGUE,

District Attorney,

Portage, Wisconsin.

November 16, 1911.

In your letter of November 14th you refer to a number of resolutions adopted by the county board of Columbia county

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relative to the salary of the sheriff and asking several questions based upon those resolutions.

It appears that at the annual session of the county board of your county in November, 1899, a resolution was passed fixing the salary of the sheriff for all services performed by him within the county for which the county is liable to pay, at the sum of two thousand dollars per annum; that later on a resolution was passed allowing the sheriff the sum of five hundred dollars per year payable monthly,

“the same being a reasonable and necessary allowance for a bailiff and jailer at the county jail; and the county clerk is hereby instructed and empowered to draw his orders for said allowance monthly, and an appropriation to meet the same is hereby made out of any money in the county treasury not otherwise appropriated.”

That a year later the following resolution was passed:

“Resolved, That the resolution passed by the Board of Supervisors of Columbia county at January, 1901, session, appropriating five hundred dollars per year to the sheriff as a reasonable and necessary allowance for a bailiff and jailer at the county jail, be and is hereby continued in force until the further order of the Board;”

That at the same session it was provided that the compensation of the sheriff for keeping and maintaining prisoners in the county jail be fixed at the sum of five hundred dollars per annum; that in 1908 a resolution appears to have been adopted by the county board fixing the salary of the sheriff at three thousand dollars per annum, which was to include the maintenance and care of prisoners in the county jail.

Your first question is:

“Would the resolution of 1908 or any other resolution set out herein, which in fact are the only ones that have been passed, either amend or abrogate or annul the provision of the resolution of 1900 for a payment of \$500 per year payable monthly as an allowance for a bailiff and jailer?”

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In the biennial report of the Attorney General for 1910, on page 623, will be found an opinion by ex-Attorney-General Gilbert, in which he holds that there is no provision of law for fixing a separate salary for the under-sheriff and jailer, but that the salary fixed for the sheriff should include the contemplated compensation for these officers. In the particular matter before him at that time he held that it was the intention of the county board to give to the sheriff the amount provided for in the resolution before him and, in addition, to pay the salaries therein fixed for the under-sheriff and jailer, and that any other construction would create a great deal of confusion. He advised, however, that thereafter the amount fixed for the sheriff's salary should include the whole amount intended to be paid by the county sheriff.

I am of the opinion that my predecessor correctly interpreted the law and that it would appear from the resolutions before us and the report of the special committee of your county board that it was the intention of the county board to pay the sheriff of your county five hundred dollars per year for the bailiff and jailer, in addition to the three thousand dollars salary. It would be advisable, however, for your board, at its present session, to pass a resolution that the salary of the sheriff should be thirty-five hundred dollars, which amount would include the payment to the bailiff and jailer.

Your second question is:

“Does the two thousand dollar provision contemplate that the sheriff shall pay for all expenses for services performed within the county for which the county would be liable, as, for instance, if a murder is committed within the county and the sheriff is required, in order to secure witnesses, to hire livery rigs and automobiles, must he necessarily take the hire for these automobiles and livery rigs out of this \$2000, or must he only render his services out of this and be paid the actual expenditures?”

The opinion just referred to answers this question and holds that the salary fixed for the sheriff includes such expenses as

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you refer to. Another opinion to the same effect is found upon page 630 of the same volume of opinions.

Your third question is:

“If, under such a provision, he is required to pay the expenses for which the county would be liable, what is your construction as to the extent of the application of the sentence ‘for which the county would be liable’? Would it mean that in cases where the defendant pays up his fine and costs the fees of the officials would then be turned over into the county first, for his services in such a case and second, for his actual costs in such a case?”

In my opinion the county is liable for the services of the sheriff in criminal cases, whether the defendant pay his fine and costs or not. Of course, where the defendant pays his fine and costs, the sheriff, if under the fee system, receives his fees from the money so paid and, if the fine and costs are not paid, then he receives them from the county treasury. Where the sheriff is paid a salary, in lieu of fees he should account to the county, if fees are paid him, where the defendant pays the fund and costs. This is true both as to the fees for services and also for the fees intended to cover actual costs.

Your fourth question is:

“Would you construe that the provision five hundred dollars under ordinance No. 36 for maintenance and care of prisoners in the county jail would mean that the sheriff must provide the keep, care and board of the prisoners in the county jail for one year for the sum of five hundred dollars, regardless of how much it costs him, or how would you construe such a resolution?”

Under this resolution the sheriff is entitled to five hundred dollars for the maintenance and care of prisoners, regardless of whether that is less or more than the actual cost to him of such care and maintenance.

Your fifth question is:

“Under all of these resolutions and ordinances, who and what is entitled to the fees of the sheriff for services of papers in civil matters within the county?”

Official Opinions—Public Officers.

The sheriff is entitled to the fees for services of papers in civil matters. (See report of the Attorney General for 1910, pp. 622, 630 and 636.)

Your sixth question is:

“If a sheriff is elected and qualifies under the resolutions and provisions as set out in the printed slip hereto attached, could the county board by resolution compel the sheriff to keep and furnish an itemized list of the fees received by him in criminal matters where the fees are paid by the defendant and in all civil matters wherein he served papers?”

As to fees paid by defendants in criminal matters, the board may require the sheriff to furnish an itemized list. The county is not interested in the fees received by him in civil matters and as to such matter has no right to require such list.

Your seventh question is:

“If such a resolution were passed by the county board requesting such an accounting, and the sheriff neglected and refused to make said accounting, by what method could same be enforced?”

In my opinion mandamus would lie to require the sheriff to furnish the account.

Public Officers—Highways—Salaries—County Board—Salary of County Highway Commissioner cannot be increased or diminished during his term of office.

Salary of County Highway Commissioner may be fixed on sliding scale by County Board, but should be so fixed prior to his election.

December 5th, 1911.

WISCONSIN STATE HIGHWAY COMMISSION,

In your letter of December 4th you ask for an opinion upon the following questions:

1. “Whether or not the salary of a county highway

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commissioner can be increased or diminished during the term for which he is appointed.

2. "After a county highway commissioner has been elected, can the county board fix his salary on a sliding scale; for example, \$600 for the first year, \$800 for the second year, and \$1,000 for the third year?"

Section 1317m—6 of the statutes, being part of chapter 337 of the laws of 1911, provides in part (sub-section 1) that the county board of each county shall elect a competent man as county highway commissioner.

Sub-section 3 provides that the county board shall fix the salary of the county highway commissioner at not less than six hundred dollars per annum, fix his term of office at not less than three years, etc.

Section 694 of the statutes, as amended by chapter 19 of the laws of 1909, provides in part:

"The county board at their annual meeting shall fix the amount of salary which shall be received by every county officer, including county judge, who is to be elected in the county during the ensuing year, and is entitled to receive a salary payable out of the county treasury, and the salary so fixed shall not be increased or diminished during his term of office."

As the county highway commissioner is to be elected by the board, in my opinion it necessarily follows that his salary cannot be increased or diminished during the term for which he was elected.

In answer to your second question I would state that in my opinion it is the duty of the county board to fix the salary of the several county officers prior to their election. At the time of fixing the salary I believe that they could provide that the salary for the county highway commissioner should be a certain amount, not less than six hundred dollars for the first year, with the increased amount for each of the succeeding years of his term. Such increase should be provided for, however, prior to the election of the commissioner.

Official Opinions—Public Officers.

Public Officers—County clerk is not entitled to 10 cent fee for issuing hunting license.

MR. E. P. GORMAN,

December 28, 1911.

District Attorney,

Wausau, Wisconsin.

You inquire whether the county clerk is entitled to keep ten cents of the hunting license fee for his personal use, and whether the same should be allowed by the county board.

In answer I will say that this question is not a new one in this department; it was passed upon by my predecessors. You will find an opinion given to the district attorney of Rock County on January 18, 1906, published in the Report and Opinions of the Attorney General for 1906, on page 615. You will find another opinion given to E. W. Agnew, District Attorney of Waukesha County, dated October 13, 1906, published on page 690 of the Report and Opinions of the Attorney General for the year 1908. Both of these opinions hold that the fees can be retained by the county clerk and need not be turned into the county treasury.

Since these opinions were rendered, our supreme court has, in the case of Barron County v. Beckwith, 142 Wis. 519, held that the clerk of the court is not entitled to one-half of the fees allowed for naturalizing citizens. After that decision was handed down by the supreme court, the question was again presented to this department by F. P. Regner, of your county, and in an opinion given to him on December 12, 1910, it was held that the county clerk is not entitled to the ten cents fee for hunting licenses, but that he must turn the same into the county treasury. This opinion was based on the case of Barron County v. Beckwith, *supra*. For the reasons given in said opinion, I am also of the opinion that the county clerk is not entitled to the ten cents fee for issuing hunting licenses, but that he is compensated for his services by his salary and must turn the fee into the county treasury.

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Public Officers—Statutes Supplied—Magistrates and Justices of the Peace under the new law are not entitled to free session laws and the revised statutes.

MR. J. A. MARKHAM,
District Attorney,

January 5, 1912.

Whitehall, Wisconsin.

You inquire whether, under the law amended by Chapter 657, laws of 1911, Trempealeau County is obliged to purchase and furnish at the expense of the county session laws for (a) all county officials, (b) all magistrates throughout the county, and (c) other municipal officers, village and town clerks, etc.

In answer I will say that you will find that Chapter 657 provides for a distribution of session laws to the county officials, but not to magistrates throughout the county, nor to municipal officers, village and town clerks. These are not supplied as heretofore. It was the intention of the lawmakers in enacting this new law, to do away with the distribution of session laws and revised statutes to magistrates, such as justices of the peace, and municipal officers. So far as the general distribution is concerned, I have not looked up the question whether the county is authorized to pay for them, but if a distribution is desired to those officers, it will have to be made by the county.

Public Printing, Stationery, Supplies, etc.—Superintendent of Public Property not required to furnish periodicals as part of office supplies.

MR. DEXTER WITTE,
Chief Deputy Oil Inspectors.

February 29, 1912.

Your favor of the 28th inst. is received. You ask whether or not it would be proper for you to require the superintendent of public property to supply you with the current numbers of the National Petroleum News in connection with the office equipment, supplies, etc., provided by law as a part of such office supplies.

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In my opinion this inquiry must be answered in the negative. It may be true that this publication is valuable to your department and it would be equally true that very many scientific or literary publications would be valuable to very many of the state departments, but in my opinion those things were not contemplated by the legislature in providing that the superintendent of public property should furnish office supplies, etc., to the various state departments.

Public Officers—Salaries and Fees—Highways—County Officers—A Commissioner of Highways, elected and whose compensation is fixed under the provisions of chap. 487, Laws of 1907, is entitled to the minimum salary provided by Sec. 1311n Stats.

DAVID BOGUE,

January 23d, 1912.

District Attorney,

Portage, Wisconsin.

In your letter of January 19th you state that in the last letter received by you from this department relative to the question submitted by you some time ago concerning the office of the county commission of highways, it was suggested that, because of the change in the new laws, which had provided for this matter, your county would not be interested in the question. You state that the old question still remains as to the salary of the official who acted up to the November, 1911, session of the county board; that demand has already been made for payment of the salary due for past service, in excess of the amount actually paid up to the one thousand dollar limit, and you ask that I refer to your former request and answer the questions therein presented by you.

I presume that the inquiry to which you refer is that contained in your letter of October 28th last, in which you refer to chapters 487 and 552 of the laws of 1907 and to a number of published opinions of this department and ask a number of questions relative to the effect of these two chapters.

If I correctly understand your last letter, the one question

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now of importance is as to whether your county highway commissioner is entitled to salary under chapter 487 or under chapter 552.

You state that the resolution adopted by the county board relative to highway commissioner and the action taken by them in fixing his compensation all purport to be taken under chapter 487 of the laws of 1907.

Section 1311—5, being a part of chapter 487 of the laws of 1907, provides for the appointment of a county highway commissioner.

Section 1311—n, being a part of chapter 552 of the laws of 1907, provides for the election of a county commissioner of highways.

Under the several opinions of this department to which you refer, the two chapters should be construed together. Section 1311—8, being a part of chapter 487, provides:

“1. The county board shall, at its next annual meeting, provide a compensation for the county highways commissioner, which shall be paid out of the general funds of such county as the salary of county officers is paid.

“2. Such a compensation shall be fixed by the county board at not less than two dollars and fifty cents per day nor more than four dollars per day for time actually consumed in the performance of official duty, which shall be in lieu of services and all traveling and personal expenses.

“3. Nothing herein contained, however, shall prohibit any county board from fixing a monthly or annual salary in lieu of such per diem.”

Under an opinion by ex-Attorney-General Gilbert, found in the biennial report and opinions of the Attorney General for 1908, on page 955, he holds that this section was modified by section 1311n as found in chapter 552. Subdivision 3 of this latter section provides:

“The county board shall fix the compensation of such commissioner in counties having an assessed valuation of less than ten million dollars at not less than four dollars per day for each day’s actual service, and in counties having a

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greater valuation, at an annual salary of not less than one thousand dollars.”

You do not state that the assessed valuation in your county is more than ten million dollars, but I understand that such is the case.

In the opinion last referred to, among other things it is said that

“The salary should be fixed in compliance with the provisions of said subdivision 3 of section 1311n.”

It appears from your inquiry that, as a matter of fact, the salary was not so fixed, but was attempted to be fixed under section 1311—8 as it was before the modification thereof by the passage of chapter 552 of the laws of 1907. The question then would be the effect of the failure of the county board to fix a compensation equal to the minimum compensation provided for by that chapter.

In an opinion by ex-Attorney-General Gilbert found on page 713 of the biennial report and opinions for 1908, a similar question is discussed and authorities referred to. It is there held that under such circumstances the officer would be entitled to the minimum salary provided by the statute.

I believe that both of the opinions herein referred to are correct and it is therefore my opinion that the county highway commissioner of Columbia county is entitled to a salary of one thousand dollars per year for the time actually served by him.

Public Officers—Fees—No per diem except for time spent in performance of duties imposed by law.

HON. JAMES A. FREAR,

April 4, 1912.

Secretary of State.

In your favor of April 1st you state that you are in receipt of a voucher properly sworn to and approved by John A. Sholts, state fish and game warden, in favor of E. A. Cleasby as deputy fish and game warden, for \$154.57; that rM. Cleasby has been authorized by his department to do special work as such

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deputy game warden; that his work consists entirely of delivering addresses before high schools, graded schools, teachers institutes and farmers institutes and other bodies for the purpose of enlightening the public on the protection of fish and game; and you ask whether this would come within the law as a proper charge against the appropriation of such department.

Section 1498d of the statutes, as amended by chapter 183 of the laws of 1911 provides that the deputy game wardens shall "receive a per diem" which "shall include pay for such days as each deputy shall be under the direct order of the state warden to perform services in the enforcement of the fish and game laws," and that section also provides that such deputies shall receive "their actual necessary expenses incurred while working under the direction of the state warden."

I am unable to find anything in the statutes making it the duty of the state game warden or his deputies to do such work as your letter states Mr. Cleasby has done exclusively. It seems obvious that an officer can demand compensation from the state for such services only as the state requires of him. "However meritorious his services, if no compensation for them is provided by statute none can be recovered." 23 A. & E. Ency. of Law, 2nd Ed. 390.

I see no escape from the conclusion that a deputy game warden cannot recover a per diem or expenses except when engaged in performing "services in the enforcement of the fish and game laws;" and by no method of interpretation can the delivering of addresses before schools, institutes, etc. for the purpose of enlightening the public on the protection of fish and game be held to be services in the *enforcement* of such laws.

Public Officers—Fees—No per diem except for time spent in performance of duties imposed by law.

HON. JOHN A. SHOLTS,

State Fish and Game Warden.

April 19, 1912.

In your favor of April 15th you call my attention to the opinion rendered the secretary of state under date of April 4th, with

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reference to the allowance of the per diem and expenses of one of your deputy game wardens. You state that you believe the opinion was rendered under a misapprehension of the facts. It was based upon the following statement in a letter from the secretary of state dated April 1st:

“Mr. Cleasby has been authorized by his department to do special work as such deputy game warden. His work consists entirely of delivering addresses before high schools, graded schools, teachers’ institutes and farmers’ institutes and other bodies for the purpose of enlightening the public on the protection of fish and game.”

You now state that Mr. Cleasby is at all times employed as a law enforcing officer; that he is at times called upon to examine the work of other deputies; that he is called upon to report to you concerning the enforcement of the law in various localities and incidentally is called upon to address public meetings for the purpose of getting the co-operation of the people in the enforcement of the law, and that, under your direction, all of his work points toward the securing of the enforcement of the law for the preservation of fish and game.

You do not suggest that there is any provision of the statutes making it your duty or that of your deputies to give such addresses, except section 1498, which makes it your duty “to secure the enforcement of the law for the preservation of fish and game” etc. In common usage, the enforcement of a law means, I think, the securing of obedience to it by the prosecution of violations thereof as distinguished from the mere prevention of violations by persuasion or education. The word “enforcement” clearly conveys the idea of force rather than that of persuasion, explanation or instruction. Thus the word is defined in Webster’s International Dictionary as “Forceful exaction of what is due or demanded, as the enforcement of discipline or of a law.” Had the legislature intended to authorize your department to give instruction as to the purpose and value of the game laws it should have made such intention clear by specifying the nature and extent of your duty and authority along such lines. There being serious doubt about the authority for the expendi-

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ture in question, it is the duty of this department to resolve the doubt in favor of the state and leave the result to be dealt with by the courts. *State ex rel Bashford v. Frear*, 138 Wis. 536, 541.

While I appreciate that the work Mr. Cleasby has been doing in delivering addresses may well be of great value to the state and tend to encourage obedience to the fish and game laws, I cannot convince myself that while so doing he is in any legal sense securing the enforcement of such laws.

Public Officers—Fees—No per diem for work performed incidental to work for which no compensation can be allowed.

HON. JAMES A. FREAR,
Secretary of State.

May 8, 1912.

In your letter of May 3rd you refer to my letter of April 4th and request my opinion as to whether the incidental examination of baggage and express cars to determine whether illegal shipments of fish and game were being made on trips by Mr. Cleasby to and from places where addresses were to be delivered is such service as is contemplated by the statute.

In my letter of April 4th I pointed out that a deputy game warden cannot, under the law, recover a per diem except "for such days as he shall be under the direct order of the state warden to perform services in the enforcement of the fish and game laws" (section 1498d Wis. Stats.), and that in my opinion the delivering of addresses could not be said to be services performed in the enforcement of such laws.

It seems to me equally clear that in order to be entitled to such per diem a deputy game warden should be *principally*, not *incidentally*, engaged in performing the duties for which he is claiming compensation. The state, like any other employer, should be entitled to receive a full day's services in return for a full day's pay. I do not think that a per diem, or at least a full per diem, can be allowed for services which are rendered merely as incidental to other work for which no per diem can be legally allowed.

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I am reluctant to come to a conclusion that may result in depriving an employe of the state of compensation for time spent by him in the interest of the state, but, having serious doubts as to the legality of the claim made against the state, it is my "official duty to guard the public funds by resolving that doubt in favor of the state and leaving the result to be dealt with by this (the supreme) court." *State ex rel v. Frear*, 138 Wis. 536, 541.

Public Officers—Sundays—Legislative employes may receive per diem for Sunday work when necessary to facilitate the public business.

HON. L. B. NAGLER,

May 10, 1912.

Assistant Secretary of State.

In your letter of May 7th you enclose letters from Senator Howard Teasdale and F. M. Wylie, chief clerk of the senate, from which it appears that it was necessary for certain employes of the legislature at its recent special session to report for duty on Sunday in order to complete their work and facilitate an adjournment the following day, and you request my opinion as to whether such employes are entitled to a per diem for such Sunday service.

In the absence of a statute contracts may be as lawfully entered into or work lawfully done on Sunday as on any other day. 37 Cyc. 557—8. The only statute that would prevent the payment of such per diem is section 4595, Wis. Stats., providing that: "Any person who shall * * * do any manner of labor, business, or work except only works of necessity or charity * * * on the first day of the week shall be punished," etc. This section prevents recovery against a private person for work performed on Sunday. *Sentinel Co. v. Meiselbach Co.*, 144 Wis. 224. But it may be a serious question whether it applies to employees of the state, for "general prohibitions either express or implied * * * are not rules for the conduct of the state." *Milwaukee v. McGregor*, 140 Wis. 35, 37; *State v. Milwaukee*, 145 Wis. 131, 135; *Sandberg v. State*, 113 Wis. 578, 589. And

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it has been held that: "Statutes which make it unlawful to do certain acts on the Sabbath do not apply to government servants." 37 Cyc. 544; *Regina v. Berriman*, 4 Ont. 282, 289, 292. See also *State ex rel. v. Hastings*, 16 Wis. 337, 339; Opinion of Attorney General Sturdevant, Biennial Report and Opinions of Attorney General for 1906, p. 596; *Butler v. Merritt*, 38 S. E. (Ga.) 751, 2.

But, even if the act is applicable to state employes it seems clear that the services in question are within the exception as "works of necessity." "Courts in construing the term 'necessity' * * * have generally given it a liberal rather than a literal interpretation." *Shipley v. State*, 32 S. W. (Ark.) 489. As to what are "works of necessity" "the definition adopted by the courts as most satisfactory is the one evolved in an early Massachusetts case," 37 Cyc. 552, to the effect that "by the word 'necessity' in the exception we are not to understand a physical and absolute necessity; but a moral fitness or propriety of the work and labor done under the circumstances of any particular case may be deemed necessity within the statute." *Flogg v. Millbury*, 4 Cush. 243.

The supreme court of Ohio, in deciding that the loading of cars on a ship was a work of necessity, "because the vessel—the only one that could be obtained—was to sail that day and delay was precarious, navigation being about to close from the severity of the weather," said: "The necessity spoken of in the statute is not an absolute, uncontrolled necessity only, but may be a necessity created by the exigency of society or trade." *McGatrick v. Wason*, 4 Oh. St. 566, 573, 4.

The supreme court of Indiana has held that: "It is lawful to make necessary repairs of a railway track on Sunday in order to avoid delaying transportation on week days." *Yonski v. State*, 79 Ind. 393. So also it has been held that it is "justifiable for a few men to work a few hours on Sunday in order to save the work and wages of a large number of men for the whole of Monday." *State v. Collett*, 79 S. W. 791, 2.

The language last quoted was used with reference to a private business. Still more clearly is Sunday work done for the pur-

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pose of expediting the public business and for the purpose of facilitating an early adjournment of the legislature, work of necessity within the exception of the statute.

I am, therefore, of the opinion that employes of the legislature may receive pay for work done on Sunday under the circumstances stated.

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OPINIONS RELATING TO PUBLIC PRINTING, STATIONERY, SUPPLIES, ETC.

Public Printing etc.—Capitol—Bureau of Labor and Industrial Statistics—Printing—The Bureau of Labor and Industrial Statistics is entitled to rooms in the capitol, and its printing and supplies are to be furnished by the state. The head of said bureau is the judge of what printing and supplies are necessary.

HON. J. D. BECK,

July 30, 1910.

Commissioner of Labor.

You have asked for my interpretation of section 1021b of the Wisconsin statutes. That section reads as follows:

“The bureau of labor and industrial statistics, heretofore established, is continued. A room or rooms in the capitol shall be set apart for the use thereof, and such printing shall be done for and such supplies furnished the same as may be necessary for the performance of the duties devolved upon the officers thereof.”

There seems to be no ambiguity in this section. It provides that the bureau shall have rooms in the capitol and that its printing and supplies shall be furnished at the expense of the state. I think that, according to the language used, the head of the bureau, the commissioner, is the judge as to what printing and supplies are necessary for the use of the bureau.

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Public Printing etc.—State Oil Inspector—Supplies.

HON. WM. L. ESSMANN,

January 25, 1911.

Superintendent of Public Property.

In reply to your inquiry as to how far you may go into the law in furnishing the state oil inspector supplies of different kinds, telephone etc. I will say that, in my opinion, you are limited to the articles enumerated in section 1421g (ch. 363, Laws of 1909). The term in said section "office equipment and supplies" would include, in my judgment, whatever might be reasonably necessary in order to enable the oil inspector to efficiently perform the duties of his office. The office now being located in the capitol building I am of the opinion that he is entitled to a telephone as is customary in all the other offices in the building. The expense should be charged to the oil inspector fund.

Public Printing, Stationery, etc.—Superintendent of Public Property is authorized to take bids in the purchase of fuel for capitol. The contract and specifications submitted are in conformity to law and protect the interests of the state.

HON. WM. L. ESSMANN,

Jan. 26, 1911.

Superintendent of Public Property.

Yours of January 23d enclosing a general contract and specifications for the purchase of coal was duly received.

You inquire whether you are authorized to advertise for bids as indicated in the specifications and also that you would welcome any changes that I might see fit to make or suggest.

In answer I will say that the statute authorizes you to purchase fuel for the capitol but does not expressly authorize you to take bids in making such purchase but it is my opinion that as you are permitted to purchase the fuel the taking of bids is simply a part of such purchase and a very necessary part thereof and for that reason I am of the opinion that you are authorized to advertise and take the bids as indicated in the specifications.

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Printing—Public Printing—Normal Schools—Printing for the Normal schools is state printing and must be let to the lowest bidder under our constitution. A small printing press to reduce typists expenses may be purchased and used by the Normal schools.

HON. L. J. NASH,

March 10, 1911.

Revisor of Statutes.

You call my attention to an opinion given by my predecessor to the effect that all printing done for state university is in fact and in law state printing and subject to the constitutional provision requiring it to be let to the lowest bidder. You say that you understand that the normal schools have continued up to the present time to have local printing done at local offices at regular job rates, and that the convenience of this is so great and the inconvenience of sending all job work to the state printer at Madison so obvious that you have been willing, in drafting a revision of the printing laws, to continue this privilege of the normal schools, if possible. You say that you are unable to distinguish, in a constitutional sense, between university printing and normal school printing and that you are unable to see, if the former must necessarily go to the state printer, why the latter must not also go there; but that, as the practice has long been in vogue—ever since the normal schools were organized—to have the job printing done by local printers, you desire my advice as to whether a continuation of such practice would be justified.

In answer I will say that I agree with you that there is no distinction between the printing of the normal schools and that of the state university, in a constitutional sense: the normal school of the state are a part of the educational system of the state, the same as is the university. All property in the hands of the regents of the normal schools is the property of the state, and the regents are officers of the state, and such schools are supported solely by the state. I am clearly of the opinion that the printing for the normal schools is public printing and subject to the constitutional provision.

I would call your attention to another opinion of this department, dated September 15th, 1909, to the Honorable L. S. Hanks,

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vice president of the Board of Regents of the University of Wisconsin, in which the predecessor held that the regents of the university are authorized to purchase a small hand press with suitable type, on which to run off small cards, notices, programs and such incidental printing when it is plainly impracticable to send such small items to the state printer. As such work would otherwise have to be done by stenographers and typists, the expenses of a department would naturally be thus reduced. I see no reason why the regents of normal schools could not purchase a similar press for the use of the normal schools in the printing of such small and incidental matter as it is impracticable to send to the public printer. Catalogues, bulletins, etc., could undoubtedly be sent to the state printer without much inconvenience.

Public—Printing—Stationary etc.—Memorial Park Commission—Memorial Park Commission is not entitled to a room in the capitol for an office nor can the Superintendent of Public Property supply it with stationery.

MR. W. J. MCKAY,

August 9th, 1911.

Secretary and Treasurer Memorial Park Commission.

Receipt of your letter of July 31st is acknowledged, together with inclosure of letter of Mr. W. L. Essmann, Superintendent of Public Property to your under date of July 25th. You inquire whether the Superintendent of Public Property is right in the position taken by him in his letter.

In answer I will say that it is true that chapter 567 of the laws of 1911, under which the Wisconsin Memorial Park Commission was created, does not authorize the Superintendent of Public Property to furnish you with a room in the Capitol; neither does it authorize him to supply you with stationery, etc. On the contrary, the statute in question makes a direct appropriation of \$25000 for the purpose of carrying out its provisions. The Superintendent of Public Property is authorized to supply offices with stationery and other supplies only where expressly

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authorized by statute. The same is true in regard to furnishing of rooms in the Capitol. Mr. Essmann is also right in his statement to you that there is no architect that the State can furnish you to make the surveys of the grounds. Consequently, this expense must also be paid out of the appropriation, under said chapter 567.

The constitution and statutes of this state have thrown around the state treasury a great many safeguards, and money can be paid therefrom only where authorized by law. The Superintendent of Public Property would not be authorized to furnish out of the general fund money for the purpose of any article to any office without specific authority of law.

Public Printing—etc.—In distributing Session laws and other public printing matter the Superintendent of Public Property must make such distribution under ch. 657 Laws of 1911.

HON. W. L. ESSMANN,

August 30, 1911.

Superintendent of Public Property.

Receipt of yours of August 25th is acknowledged. You state that you are receiving requests from county clerks throughout the state for copies of the session laws of 1911 and you inquire whether, in the distribution of the same, you should comply with section 359 of the statutes of 1898, which permits you to furnish the county clerks of the various counties with fifty-two copies of the session laws, or whether the new law, chapter 657 of the laws of 1911, under which they are not receiving any copies, is applicable.

You also state that the State Historical Society receives only one copy of its printed report, under the new law, while, under the old law, it received as high as a hundred and twenty-five.

In answer to your inquiry I will say that chapter 657 of the laws of 1911 is a revision of the printing laws of this state. Its title is as follows:

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“An act to consolidate, amend and revise sections 119, 120, 121, sub-section 11 of section 141, 143a, 163a, 163b and 163c, and chapter 20, 21 and 22 of the statutes and all amendments and additions thereto relating to the printing and binding of the statutes and session laws and all other published printing, and making an appropriation therefor.”

It then provides:

“Section 1. Sections 119, 120, 121, sub-section 11 of section 141, 143a, 163a, 163b and 163c, and chapters 20, 21 and 22 of the estate are consolidated, amended and devised to read: Chapter 20.”

Then follow the provisions of chapter 20, consolidating all the printing laws of this state into said chapter 20.

Sub-sections 20.83 to 20.92 provide for the distribution of the public printing. There is no provision other than those already stated expressly repealing any of the statutes enumerated in the above title. There is a rule for the repeal of statutes by implication, however, that a later statute revising the subject of an earlier statute works a repeal of the first.

See *Curry v. C. & N. W. R. Co.*, 43 Wis. 665.

Lewis v. Stout, 22 Wis. 234.

Burlander v. Mil. & St. P. R. Co., 26 Wis. 76.

Olson v. Green Bay & L. P. R. Co., 36 Wis. 383.

Moore v. Superior & St. C. R. Co., 34 Wis. 173.

Simmons v. Bradley, 27 Wis. 689.

There is also a rule of law laid down by our court that, where a statute provides that a certain section of a former statute shall be “amended so as to read as follows,” etc., any provision of such section not found in the new statute is repealed.

See *State v. Ingersoll*, 17 Wis. 631.

Goodne v. Oshkosh, 31 Wis. 121.

You will notice that the above section of said chapter 657 expressly provides that the sections of the statutes enumerated and chapters 20, 21 and 22 “are consolidated, amended and revised

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to read:" and that this is followed by the provisions of the new chapter 20.

Under these rules, I am of the opinion that all the provisions of sections 119, 120, 121, subsection 11 of section 141, 143a, 163a, 163b, and 163c, and all of chapters 20, 21 and 22 of the statute, together with all the amendments thereto prior to the enactment of said chapter 657, are repealed by said chapter 657, and that it is your duty to distribute the public printing in compliance with the provisions of said chapter 657.

You will notice that said section 359 of the statutes, providing for the furnishing of fifty-two copies of the session laws to the county clerks, being a part of chapter 22, is also repealed.

Public Printing—Schools—Public Officers—Teachers Insurance and Retirement Fund—The Board of Trustees of the Teachers' Insurance and Retirement Fund Board are entitled to have printed such blanks as are reasonably necessary to enable them to perform the duties imposed upon them by law, to be paid for from such fund.

HONORABLE J. A. FREAR,
Secretary of State.

June 27th, 1912.

In your letter of June 15th you inquire regarding the printing of blanks for the Board of Trustees of the Teachers' Insurance and Retirement Fund.

The law creating this fund and providing for the board of trustees is chapter 323 of the laws of 1911. Under date of February 26th, 1912, you were given an opinion relating to printing for the Live Stock Sanitary Board. In neither the law relating to the Live Stock Sanitary Board nor the law relating to the teachers' insurance and retirement fund is there any specific provision for printing. In both these laws it appears that, in order to properly perform the duties of the office, it is necessary that some printing be done. In the opinion regarding the printing for the Live Stock Sanitary Board it is held that that board is entitled to such printed matter as is reasonably neces-

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sary to enable it to perform the duties required of it by law. I believe that the same rule would apply in the case of the Board of Trustees of the Teachers' Insurance and Retirement Fund. Such printing, of course, would have to be paid for out of the fund itself.

Public Printing—Stationery—Superintendent of Public Property—Duty as to supplies to State Forester.

HON. WILLIAM L. ESSMANN.

September 14, 1911.

Superintendent of Public Property.

You inquire whether you are obliged to supply the state Forester with furniture, field supplies, equipment and instruments to be used in his substation which is under construction in the northern part of the state.

Chapter 264 of the laws of 1905 reads as follows:

“He shall receive a salary of twenty-five hundred dollars per annum and actual and necessary traveling and field expenses, incurred in the conduct of his official position, be empowered to employ a clerk whose salary shall not exceed eight hundred dollars per annum; be supplied with suitable offices in the capitol building, be entitled from the Superintendent of Public Property to such stationery, postage and other office supplies and equipment as may be necessary, be authorized to purchase all necessary field supplies, equipment and instruments, be furnished by the state all necessary printed forms and notices and the publications hereinafter provided, and shall act as secretary of the state board of foresters.”

You will notice that said act does not authorize you to purchase field supplies, equipment and instruments but that it authorizes the State Forester to purchase all necessary field supplies, equipments and instruments. I have been unable to find any statute or any law which authorizes you to purchase any furniture, field supplies, equipments and instruments for said State Forester for said substation and it is my opinion that you are not obliged to furnish the same.

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Public Printing—Stationery—Supplies—Wisconsin State Teachers' Association—are entitled to office in the capitol, with suitable furniture and supplies to be furnished by the Superintendent of Public Property.

HONORABLE WILLIAM L. ESSMANN, November 14th, 1911.
Superintendent of Public Property.

In your letter of the 13th you state that the Wisconsin State Teachers' Association, a new board created at the last session of the Legislature, by chapter 323, has called at your department and demanded suitable offices in the capitol, with suitable furniture and office supplies, and you ask me to advise you whether or not you have the right to furnish this board with suitable offices, furniture and supplies. You quote section 460-18 as found in said chapter 323, as follows:

“A suitable office in the capitol, with suitable furniture and office supplies shall be furnished the board of trustees of the teachers' insurance and retirement fund.”

You say that the law does not state who shall furnish these offices and supplies and that, for that reason, you refused the request.

Chapter 323 of the laws of 1911 is the law commonly spoken of as the Teachers' Pension Law. It provides for the creation of a fund to be used in paying annuities to teachers retiring from the service of the public schools of the state and who have complied with the provisions of the law. The State Treasurer is made *ex officio* treasurer of the board of trustees having the handling of this fund.

It seems evident that it was the intention of the Legislature to make this one of the trust funds of the state and the members of the board in a sense officers of the state. Section 288 of the statutes, as amended, provides in part, as to the Superintendent of Public Property, that he shall

“purchase all fuel, furniture, fixtures, carpets, gas or other articles or things required for use in the executive residence and in and about the capitol for state purposes, except stationery.”

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In my opinion, the necessary implication from the provisions of section 460—18 is that you should furnish this board with a suitable office in the capitol and with furniture and office supplies, as therein stated.

Public Printing—&c.—Superintendent of Public Property is not authorized to furnish stationery to the Normal Schools Regents.

But he may supply it with a furnished room in the capitol.

HONORABLE WILLIAM L. ESSMANN, November 27th, 1911.

Superintendent of Public Property.

You ask whether or not the Board of Normal School Regents has the right to draw on your department for stationery and supplies and whether or not the Superintendent of Public Property has the right to supply the said board with a room and furniture in the Capitol, as he does in the case of other departments.

In answer to your question I will say that under section 290 as amended by chapter 21 of the laws of 1903, it is provided that, in addition to the stationery required by law to be furnished to the Legislature and the Lieutenant Governor, the Superintendent shall furnish "all necessary stationery as follows; and to no others." Then follows the different officers and departments of the state to whom stationery is to be furnished. The Board of Normal School Regents is not enumerated. For that reason you are not authorized to furnish stationery to that board.

As to whether you are authorized to supply said board with a room, furnished, in the Capitol, for their use, I will say that I find no express provision in our statute that makes it the duty of the Superintendent of Public Property to supply a room and furniture to the Board of Normal School Regents. I find, however, the said board has, as a matter of fact, occupied rooms in the Capitol, which were furnished to them by the Superintendent of Public Property, and that they are at the present time occupying such a room. Section 287 provides:

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“Said superintendent shall have the charge of the capitol and public grounds around the same and the executive residence and of all movable property belonging to the state not by law in charge of some other officers, and shall perform such other services as now are or shall hereinafter be required of him by law, but he shall not interfere with any rooms in the capitol that now are or may be appropriated by law for the use of the legislature or state officers during the time the same shall be used and occupied by them.”

It would seem to me that, under this provision, a room in the Capitol that is not appropriated by law for the use of the Legislature or any state officers could be assigned by you to said Board of Normal School Regents. I believe that you have the power to do this. Said board is an arm of the state government, a department having charge of the normal schools of the state and, if they are in need of a room or headquarters, it would be proper, it would seem to me, that such a room be furnished them, provided, as I have said before, you have a room unoccupied and not set aside by law for some other officer. Being authorized to supply furniture for the rooms of the capitol, you of course have the power to supply the room for the said board.

Public Printing, etc.—Superintendent of Public Property may ship the reports of the State Horticultural Society to the list of addresses furnished by said society, if cost for shipment is paid by the said society.

HONORABLE FREDERIC CRANFIELD, December 5th, 1911.

Secretary Wisconsin Horticultural Society.

You say that you are under obligations to send to the farm institutes 142 packages of twenty-four reports each—one to each institute; that these reports are in the hands of the Superintendent of Public Property, who is willing to send them out for you, but insists that you pay the carriage charges on same. You state that the law provides that these shall be sent by mail,

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but that it is desirable that the packages be sent by freight. You inquire whether it is the duty of your society to pay the charges for sending the reports.

In answer to your inquiry I will say that sub-section 10 of section 2084, of chapter 657, laws of 1911, provides for the distribution of the public printing by the Superintendent of Public Property as follows:

“Of parts of official reports, pamphlets and magazines, and bulletins and transactions of officers and societies, one copy each to each person named in lists filed for the purpose of such distributions by the respective officers, boards, commissions and societies upon whose requisitions the same were printed; . . . Every such list filed by the state horticultural society . . . shall be accompanied with the necessary postage for the required carriage by mail, and unless so accompanied shall not be used.”

It is true that under this provision of law the Superintendent of Public Property cannot distribute the reports or pamphlets in question without having furnished him the necessary postage or amount to cover the expense of shipment therein provided for. A strict compliance with this statute would, of course, necessitate the sending out of these reports by mail. Here evidently is a case where the Legislature, through oversight, failed to insert a provision that they might be sent by freight, it evidently not occurring to the legislators that more than one volume would be sent to any one person or institute, and that therefore only postage would need to be provided for.

Section 20. 81 of the same chapter provides:

“All distributions of public printing to state officers, to other public officers, to municipalities, schools and institutions within the state shall be personal so far as practicable and when otherwise, by mail, express or freight as will be suitable and least expensive, all carriage charges payable by the state.”

But, as the first above quoted provision of the statute specifies that the Superintendent of Public Property shall not use

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the list furnished by the State Horticultural Society unless accompanied by the necessary postage for the required carriage by mail, this statute could only be literally complied with by sending out these reports by mail and by the Horticultural Society's furnishing the necessary postage for same. In view, however, of the fact that this is a new law and that it is perfectly clear that it was the intent of the Legislature that the expense of sending the reports should be paid by the society in whose behalf they are sent, and in view of the further fact that the situation is such that money will be saved to your society by sending by freight, there might not be any objection to that manner of sending them, provided your society pays the freight. On the whole it seems to me that the position of the Superintendent of Public Property is correct in this matter.

Public Printing—Express Charges—Public Officers—Under Chapter 657, Laws of 1911, the officers whose duty it is to distribute printed matter should pay the express charges incurred in such distribution, except where it is provided that such charges shall be paid by the state, in which event such expenses are chargeable to the general fund.

HONORABLE JAMES A. FREAR,
Secretary of State.

December 15th, 1911.

In your letter of the 13th you state that section 366 Wis. stats. 1898 provides for the payment of freight and express charges incurred in the distribution of books and other packages too large to be sent by mail; that this section has been the authority in auditing express bills incurred by the different departments up to this time, except in the case of bureaus that are maintained by a fixed appropriation, in which case the appropriation authorized by law would be chargeable with freight and expressage; that the new printing law, chapter 657 of the laws of 1911, amends chapter 22 of the statutes of 1898, of which said section 366 is a part, and provides for the distribution of state publications in some cases by the Superintendent

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of Public Property and in others by the departments themselves; that section 20.18 of chapter 657 authorizes the payment of freight and express charges; that Wells, Fargo & Company have presented a bill for \$535.19 and that the question arises whether, with certain exceptions, the amount should be charged to the Superintendent of Public Property, the exceptions being the Academy of Sciences, Art and Letters and the Historical Society; that these two departments, in your opinion, are charged with the distribution of their own publications; and you state that the question therefore is: with the exceptions of the two departments mentioned, and possibly the Board of Immigration, which is maintained by a fixed appropriation, should these bills become a charge against the Superintendent of Public Property, and can any of the departments whose publications are distributed by the Superintendent, incur, under the new law, any bills for freight and expressage?

Section 20.52 of chapter 657, laws of 1911, provides:

“The printing specified in each separate order for printing shall be separately performed and, when consistent, shall be delivered by the state printer as follows: printing for the university of Wisconsin and for the normal schools, to the secretaries of their boards of regents respectively; printing for the state historical society, for the Wisconsin academy of sciences, arts and letters, for Wisconsin archeological society, board of commissioners of the geological and natural history survey for Wisconsin history commission, and for the Wisconsin branch of the American institute of criminal law and criminology, to their respective secretaries; printing of the first class, to the chief clerks respectively who ordered it, printing of the fourth class, to the persons and parties, respectively, who filed requisitions therefor; and all other printing to the superintendent of public property.”

Section 20.80 of said chapter provides:

“All public printing delivered to the superintendent of public property by state printers and the publisher of Wisconsin reports shall be distributed to the persons and

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in the manner directed by law, and not otherwise, be receipted for by the distributees to said superintendent and by him be accounted for in such manner that his records will show the date, quantity, kind or description of every receipt and delivery thereof and the name of every distributee."

Section 20.81 of said chapter provides:

"All distributions of public printing to state officers, to other public officers, to municipalities, schools and institutions within the state shall be personal so far as practicable, and when otherwise, by mail, express or freight as will be suitable and least expensive, all carriage charges payable by the state. Distributions directed in this chapter upon the applications of designated distributees shall not be made without such applications, which, except when personal, must be made in writing and filed."

Section 293 of the statutes provides:

"All claims and demands against the state for freight charges or for labor done or for articles purchased for the use of the state, except stationery, under the provisions of this chapter, when sworn to by the party to whom payable accompanied by the certificate required in the preceding section, certified to as correct by the said superintendent and approved by the governor, shall be paid out of the state treasury."

In my opinion the express charges upon matter required to be distributed by the Superintendent of Public Property should be paid out of the general fund of the State unless there be some specific provision of the statutes as to the particular matter being distributed making a different provision. The printed matter required to be distributed to certain institutions under the provisions of section 20.52 must be distributed by such institutions at their own expense.

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Public Printing—Stationery and Supplies—1. Superintendent of Public Property should furnish badges to newsboys under ch. 439—laws of 1911.

2. He is not to pay for labor and material used in the Free Employment Bureau in Milwaukee.

HON. WILLIAM L. ESSMANN,

December 22nd, 1911.

Superintendent of Public Property.

In your letter of December 14th you state that the Industrial Commission has made application to your department for two thousand badges to be furnished to the newsboys of the city of Milwaukee, under chapter 439 of the laws of 1911, asking you to pay for same out of your fund. You inquire whether you have authority to supply the commission with these badges, as you furnish other departments in the Capitol with supplies.

Under chapter 439 it is provided that these badges shall be furnished by the State Factory Inspector to those boys that receive permits. Chapter 485, laws of 1911, is the law creating the Industrial Commission and transfers to such commission the powers and duties of the Commissioner of Labor and the Bureau of Labor and Industrial Statistics. In section 1021b—4 we find the following provision:

“The commission shall keep its office at the capitol, shall be provided by the superintendent of public property with suitable rooms, necessary furniture, stationery, books, periodicals maps, instruments and other necessary supplies.”

Subdivision 11 of section 121b—12 provides that the commission shall have power to rent and furnish not to exceed four offices as needed in cities, for the conduct of its affairs. As the State Factory Inspector is an officer in that department and as you are specially authorized by the above quoted statute to furnish the necessary supplies for said Commission, I am of the opinion that these badges, which are to be furnished by the officer to those receiving permits, are a necessary supply for the said department.

You will notice that your authority to furnish supplies to other departments is limited to those that are used in the offices

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of the Capitol, by specific provision of the statute. Here, however, the supplies to be furnished by you are those that are necessary for the Commission, and no limitation is made as to where the same are to be used.

I am therefore of the opinion that you should furnish these badges to the Commission, as you furnish supplies to other offices in the Capitol.

You also inquire whether you are authorized to pay for labor and material employed in work at the Free Employment Bureau in Milwaukee, for which a bill was presented to you, amounting to \$52.75.

In answer to this question I will say that I find no provision in the statute authorizing you to pay this. The bill should be paid out of the appropriation for the Industrial Commission.

*Public Printing—Express Charges—Public Printing—*The officer whose duty it is to distribute public documents should be charged with the express charges incurred in making such distribution.

HON. JAMES A. FREAR,
Secretary of State.

December 27th, 1911.

I am in receipt of your letter of the 26th, in which you state that you desire more specific answers upon two points connected with your inquiry to which reply was made in an opinion dated December 15th, regarding the auditing of claims for express and freight charges.

Your first question is:

“Should these bills become a charge against the Superintendent of Public Property?”

In the opinion of December 15th I held that the bills for express and freight charges upon such public documents and printing as are required to be distributed by the Superintendent of Public Property should be paid from the general fund of the state. In a conversation with Mr. Nagler yesterday he informed me that the question was not so much from which

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fund these charges should be paid as it was to whom they should be charged in keeping the books in your department in which the accounts of the several departments are kept; that expenses of a similar nature, while payable out of the general fund of the state, are as a matter of bookkeeping charged to the different departments and in that way the expenses of the several departments kept separate.

In my opinion, in the keeping of your books, the Superintendent of Public Property should be charged with the express and freight charges incurred in the distribution of such public printing as it is made his duty to distribute under the law of the state. Wherever it is the duty of some other officer or department to make the distribution, then such expenses should be charged to such officer or department.

Your second question is:

“Can any of the departments whose publications are distributed by the Superintendent of Public Property incur, under the new law, any bills for freight and expressage?”

In my opinion, no department whose publications are required to be distributed by the Superintendent of Public Property can legitimately incur any bills for freight and expressage for the distribution of such printing. I should not care to state that they cannot incur any bills for freight and expressage, as such a broad statement might require qualification later on, as specific questions might arise.

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Public Printing—Stationery Supplies etc.—Superintendent of Public Property is not authorized to furnish postage stamps to the Secretary of the Board of Trustees of the Teachers Insurance and Retirement Fund.

MISS ELIZABETH M. HERFURTH,

January 18, 1912.

Secretary, Board of Trustees of the Teachers Insurance and Retirement Fund.

You state that the State Superintendent of Public Property has declined to furnish your office with postage stamps; that they are a necessary office supply; and you desire to know whether or not your office can be supplied with the same under the provisions of Section 460—18, Chapter 323 of the laws of 1911.

In answer I will say said section provides as follows:

“A suitable office in the capitol, with suitable furniture and office supplies, shall be furnished the board of trustees of the teachers insurance and retirement fund.”

I note what you say concerning the definition of the word “supply” as given in the dictionaries and in words and phrases judicially defined. In a broad sense, it may be said that postage stamps would be included in the words “office supplies,” but as these words are used in our statute we must take into consideration the intention of the legislature as these words are used in other cases.

Section 169 of the statutes specifically provides to what state officers the State Superintendent of Public Property is required to furnish postage stamps. Your department is not mentioned in this statute. In Section 460—4 of said Chapter 323, we find the following provision:

“The compensation of the secretary and any other necessary expenses incurred by said board in carrying out the provisions of this act shall be paid from the fund.”

This provision taken in connection with the other provisions of our statutes, persuades me that it was not the legislative in-

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tent to include postage stamps in the term "office supplies" to be furnished by the Superintendent of Public Property to your department. The expense which your department will incur for postage stamps will be a necessary expense to be paid for out of the funds in your hands. When the term "office supplies" is used in connection with other departments in the capitol, it does not include postage stamps for the reason that there is a separate section of the statutes making provision therefor.

I am, therefore, of the opinion that the Superintendent of Public Property is not authorized to furnish postage stamps to your office.

Public Printing—Wisconsin College of Agriculture—Wisconsin Experiment Association—The Wisconsin College of Agriculture is not authorized to choose any magazine, not published by the state, as an official organ. The Wisconsin Experiment Association not being an agency of the state, may choose any official organ.

HON. JAMES A. FREAR,

January 26, 1912.

Secretary of State.

In your letter of January 25th, you state that the Wisconsin Country Magazine, an agriculture monthly published by the students of the Wisconsin College of Agriculture, desires to have that magazine made the official organ of the Wisconsin Experiment Association, and claims that such magazine is the official publication of the College of Agriculture; that the editor states that the magazine does not impose any conditions in the way of a bonus of compulsory subscriptions upon the association; that you have agreed to submit the question as to whether or not there is any authority one way or the other, or any legal objection to such action being taken.

I do not find any authority in the statutes for the College of Agriculture making any magazine the official publication of that college. Whatever printing is required to be done by the College of Agriculture comes within the provisions of the constitution and statutes relating to state printing. So far as I have found

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there is nothing in the statutes which would authorize it to make this magazine the official organ of this particular college of the university. So far as I am aware the Wisconsin Experiment Association has no connection with the state government. I have found reference in the statutes in the meager examination that I have been able to make, providing for such association; and I therefore assume that it is either a voluntary association or a corporation formed under the general laws of the state. In either event, I know of no reason why it cannot make any magazine its official organ, if it sees fit to do so. I do not understand that this magazine is being published by the state, nor that the publication thereof is being paid for by the state.

Public Printing—State Live Stock Sanitary Board.—The state live stock sanitary board is entitled to such printing as is reasonably necessary to enable it to perform the duties required of it by law, to be paid for from the general fund.

HON. JAMES A. FREAR,
Secretary of State.

February 26th, 1912.

In your letter of February 16th you inclose a letter from the Secretary of the Wisconsin Live Stock Sanitary Board, in which he asks whether that board has a right to requisition printing, such as a directory of the licensed cattle testers of the state of Wisconsin, which directory is intended for the use of that department and also for the convenience of the public, and, if it has such right, how the account for the same shall be audited.

You state that it appears that the printing for this board has been allowed, aside from the appropriation by virtue of paragraph 3 of section 1492e—1, relating to office supplies and equipment, and you ask whether, in my opinion, the appropriation of \$3000 is to cover all expenditures aside from those specifically enumerated in subdivision 3.

Most of the provisions relating to the Live Stock Sanitary Board are found in chapter 637 of the laws of 1911. Paragraph 1 of section 1492e provides:

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“The state live stock sanitary board shall be allowed for clerical assistance and other purposes a sum not to exceed three thousand dollars annually.”

I am informed that this amount has been a matter of gradual growth; that the first appropriation for this purpose was some five or six hundred dollars; that later on the annual appropriation for this purpose was increased to one thousand dollars and from that was increased to two thousand, and the Legislature of 1911 raised it to the present amount. I am informed by the Secretary of the board that he receives a salary of \$125 per month and that two young lady clerks in the office each receive \$40 per month. This, as you will see, would make a total of \$2460 per annum for clerical hire alone. I believe that the phrase “other purposes” as it appears in this paragraph would be interpreted by the court to mean other similar purposes, and that it would not be held to cover printing. Paragraph 3 of the same section provides:

“The superintendent of public property is hereby instructed to furnish the state veterinarian and live stock sanitary board with a suitable office in the capitol building and with the necessary stationery, postage; stamps, office supplies and equipment.”

In my opinion this does not include any printing. There does not appear anywhere in the chapter anything specifically authorizing any printing to be done for the Live Stock Sanitary Board. It is very evident, however, from a reading of the various provisions, that it is very essential that some printing be done for this board, in order that the purposes of the act be carried out. It is a general rule of construction that a board of this kind has such authority as is necessary to enable it to carry out the provisions of law with relation to the particular body. Section 6 of chapter 637 provides:

“There is hereby annually appropriated out of any money in the state treasury not otherwise appropriated a sum sufficient to carry out the provisions of this act.”

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In my opinion this provision would authorize the Printing Board to furnish to the Wisconsin Live Stock Sanitary Board such printed matter as is reasonably necessary to enable such board to carry out the various provisions of law relating to its duties and that the expense of such printing should be paid out of the general fund, and not charged to the three thousand dollar appropriation. What is reasonably necessary printing for the Live Stock Sanitary Board, in my opinion is a question to be determined by the Printing Board. It would not, of course, include such printing as is merely a matter of convenience.

Section 20.91 of the statutes provides:

“The cost of all public printing, including paper and plates for illustrations, furnished to the university of Wisconsin, the state normal schools, and all institutions managed by the board of control, shall be charged against the general appropriations for the support of said university and other institutions respectively.”

It would seem that this makes specific provisions as to what printing shall be charged up to the general appropriations of the respective departments and institutions and that those not therein mentioned should not have their printing charged to their general appropriations. I understand that the custom heretofore has been to pay for such printing out of the general fund, and not make it a charge against the general appropriation of the particular department, thus giving a practical construction to the law, which construction I believe should still be followed.

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Public Printing etc.—Periodicals—Newspapers— State Board of Control.—A newspaper is not a periodical within the meaning of Sec. 561b of the Statutes. The books and periodicals which that section authorizes the State Board of Control to purchase are such as relate particularly to the subjects with which that body has to deal.

HON. J. A. FREAR,

February 28th, 1912.

Secretary of State.

In your letter of February 26th you state that the question has come up in your department as to what should be construed to constitute periodicals. You state that there are several laws providing that among other things certain departments may purchase books and periodicals. As an example of this you cite section 561b of the statutes, and you ask whether the term "periodicals" as found in this law covers daily or weekly newspapers.

Section 651b is a part of chapter 29, relating to the State Board of control, and reads as follows:

"Said board shall be provided with a room or rooms in the capitol as its office, and shall there hold a regular meeting for the transaction of business at least once in each month. It shall be supplied with the necessary furniture, blanks, blank books and printing. It may subscribe for copies of the proceedings of the national conference of charities and corrections, not to exceed two hundred in any one year, and may purchase books or periodicals for its library at a cost not to exceed one hundred dollars per annum."

In considering your question I shall simply answer it as it applies to this particular section.

It may be that the word "periodicals" would have a different meaning as it is used in some other sections than it has as used here. The court, in the case of *Clark v. City of Janesville*, 10 Wis. 136, in speaking of the proper interpretation of the law, say:

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“The existing condition of things, the evils to be remedied, the objects to be attained, may all be looked at, with the closest scrutiny, and the clearest judgment, in order to determine what the law is.”

In my opinion the books and periodicals that may be purchased under the provisions of section 561b are books and periodicals treating especially of subjects with which the State Board of Control has to deal. I do not believe that this section authorizes the purchase of mere literary books and periodicals. The term “periodical” is defined by Webster as “A magazine or other publication which appears at stated or regular intervals;—not applied to books published in parts, and but rarely to newspapers.”

In the case of *Cox v. Land etc. Journal Co.*, Law Reports, 9 Equity 324, it was held that a newspaper was not a periodical.

In my opinion the State Board of Control is not authorized under this section to purchase daily or weekly newspapers. It might be that some paper is published relating more especially to those subjects with which the Board has to deal. If so, it might well be held that the Board would be authorized to subscribe for such a paper.

Public Printing, Stationery, Supplies, etc.—Department to which property has been delivered has control over it—not the superintendent of public property.

MR. WILLIAM L. ESSMANN,

March 12, 1912.

Superintendent of Public Property.

In your favor of March 6th you request my opinion as to whether your department has control over property that has been delivered to the various departments and particularly as to whether you have the right to demand an adding machine from one department in order to loan it to another.

Section 288 provides that the superintendent of public property shall “contract for and purchase all fuel, furniture, fixtures, carpets, gas or other articles or things required for use in

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and about the capitol for state purposes, except stationery.”

The laws creating the various departments have variously worded provisions as to the furnishing of their supplies, etc. Many are in a form similar to section 1492e, 3 (chapter 637, laws of 1911):

“The superintendent of public property is hereby instructed to furnish the state veterinarian and live stock sanitary board with a suitable office in the capitol building and with the necessary stationery, postage stamps, office supplies and equipment.”

It seems to me that under laws so worded it must have been the legislative intent that each department should determine its own needs and necessities. Otherwise it might be seriously hampered in its work for lack of adequate equipment. If it may so determine, then such department, not you, must control the article after it has been furnished, as a right of removal on your part would amount to nothing if the department in question might at once make requisitions for another similar article, with which requisition you would be obliged to comply under the construction above placed on the word “necessary.”

Public Printing—State Board of Health—The expense of printing the biennial report of the State Board of Health must be paid for out of its appropriation.

DR. C. A. HARPER,

March 21, 1912.

Secretary State Board of Health.

In your letter of March 20th you call my attention to chapter 636 of the laws of 1911, relating to the State Board of Health. You say that it was supposed at the time of the adoption of this law that the board was to get a considerable increase in its appropriation. You also state that section 1022—5 enumerates specifically the material to be furnished to the board, but does not mention the biennial report of the board; that the state printing law now provides that all biennial reports shall go into the hands of the superintendent of public property and become

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the property of the state; that section 1408m—7 makes the annual appropriation to the State board of Health.

The particular question asked by you is, whether or not the expense of the printing of the report of this board must come out of the appropriation of the board or whether it may be paid from the general fund.

Section 1407 of the statutes requires a report to be made by the State Board of Health. The board, therefore, cannot perform its duties without making and printing this report. Section 1406 of the statutes, as amended by chapter 636 of the laws of 1911, expressly provides:

“All printing required by the board in the performance of its duties shall be performed by the state printer upon the order of the president and secretary of said board, and the cost thereof shall be charged against the appropriation to said board.”

It would appear to me, therefore, that the expense of the printing of the report must come out of the appropriation to the board.

Public Printing—State Board of Agriculture—Printing for Board of Agriculture cannot be paid for out of the general fund.

HON. JAMES A. FREAR,

April 4, 1912.

Secretary of State.

In your favor of March 28th, you request my opinion as to whether the cost of printing the premium list for the Wisconsin State Fair should properly be paid for out of the appropriation made to the State Board of Agriculture by chapter 556, laws of 1911, or whether such cost should be paid out of the general fund of the state and not charged against the appropriation; and you further request that the opinion be extended to cover all other printing bills of the State Board of Agriculture.

I find no provisions relating to printing for the State Board of Agriculture other than those contained in the printing law—chapter 657, laws of 1911. Section 20.01 of that law defines

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“the public printing” to be “all the printing and binding for which payment may lawfully be made out of the state treasury.” Section 20.03 empowers and renders the printing board “to let contracts for the public printing” and “to receive printers copy and requests for public printing from *parties authorized by law to present them.*” The definition, in section 20.33, of printing of the fourth class would include such printing as the premium list in question provided it is “*permitted or required by law and necessary for the use of * * * each state officer, department, board,*” etc., and that section requires the printing board to “order all *such* printing to be done by the state printer upon receiving printers copy and the necessary requisitions therefor” etc. Section 20.36 provides that “upon the requisition of any officer, board, commission, department or institution *entitled to obtain public printing* the printing board may in its discretion order the printing of maps, charts,” etc. Section 20.38 provides “the printing board shall not order any printing *not authorized by law.*”

It seems to me that the printing law was not intended to authorize printing for any board, department or officer except as specified in the law; that before any such department, board or officer can demand that any printing be done under the provisions of the printing law there must be found some lawful authority either in the printing law or outside of it for such printing; that the necessary effect of the above quoted provisions is that no printing of the fourth class can be ordered by the printing board unless it be such as is “permitted or required by law;” and that in the absence of some statute permitting or requiring the state board of agriculture to have printing done such printing cannot be paid for by the state.

The parts of the printing law, such as sections 20.27 and 20.28, empowering the printing board, in its discretion, to order certain kinds of printing done, inferentially deny such authority in cases not specified.

While there may be cases where the duties imposed by law on an officer or board are such as to require printing to be done, so that the same may come within the printing law as being inferentially “required” or “permitted,” the statutes relative

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to the state board of agriculture giving it the unrestrained control and management of its affairs, permitting it to handle and dispose its own funds without their going into the state treasury, and denying to such board the right to bind the state by any contract, clearly prevent spelling out such inferential requirement or permission.

Whatever may have been the former practice under section 314, Wisconsin Statutes, as to the payment for printing for the state board of agriculture, even though such practice was given legislative recognition by paragraph 10 of section 335e (chapter 184, laws of 1907), both of these sections have now been repealed by the printing law and present authority must be found in existing statutes.

Sections 1463 and 1464 of the Wisconsin Statutes, as amended by chapter 556, laws of 1911, undoubtedly permit the money received by the state board of Agriculture from the state to be used in paying the necessary incidental expenses of the state board of agriculture as well as in paying for premiums awarded. The only limitation is that contained in the final sentence of section 1864, which seems to inferentially deny the right to use the money received from the state to pay for "trials or exhibitions of speed." Consequently, there is nothing in chapter 556, laws of 1911, to prevent the cost of such printing from being paid out of the money received from the appropriation made thereby, as any other lawful charge against the board (with the exception noted) might be paid.

My conclusion therefore is that the cost of printing for such board cannot be paid out of the general fund of the state in the absence of statutory authority therefor, such as is given by the printing law for printing the annual report of the board, etc.

Public Printing—Expressage—Agricultural Institute Bulletins, Distribution to Public Officers, etc. at expense of the state.

HON. JAMES A. FREAR,
Secretary of State.

April 4, 1912.

In your favor of March 29th you request my opinion as to whether the expressage to be paid upon the agricultural insti-

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tute bulletins sent out pursuant to section 486c, Wisconsin statutes, is to be paid out of the general fund or is to be charged against the appropriation made by section 1494b.

You state that formerly the law required this distribution to be made by the superintendent of public instruction and the expressage was paid out of the general fund under the provisions of section 366, which section was repealed by the printing law, chapter 657, laws 1911.

Section 1494b (chapter 318, laws 1907) after providing for the holding of agricultural institutes under the direction of the regents of the state university provides: "There shall not be used in any one year more than twenty thousand dollars in paying the expenses of and such as are incident to such institutes, which sum shall be payable from the general fund."

Section 468c (chapter 66 laws 1907) provides: "The superintendent of agricultural institutes shall send to each town clerk in the state a sufficient number of bound copies of the bulletins of such institutes" etc.

The printing of these bulletins is clearly within section 20.32 of the printing law which provides for "all book, catalog, *bulletin* and other printing exclusive of job work which is required for the use of said university, including all of its departments and officers."

Section 20.52 of the same law provides that "Printing for the University of Wisconsin and for the normal schools" "shall be delivered by the state printer" "to the secretaries of their boards of regents respectively." And section 20.81 provides: "All distributions of public printing to state officers, to other public officers, to municipalities, schools and institutions within the state shall be personal as far as practicable; and when otherwise by mail, express or freight as will be suitable and least expensive, all carriage charges payable by the state."

I do not think that this language can be restricted to distributions made by the superintendent of public property. Its language is general and the presence of restrictive terms in the section preceding and those following only seems to more clearly show the intent that section 20.81 is to cover what it purports to do, i. e. "all distributions" etc. The language "all carriage

Official Opinions—Public Printing, Stationery, etc.

charges payable by the state” must mean that such charges are to be paid out of the general fund. The similar expression in section 20.90 “paid out of the state treasury” is clearly so used. My conclusion thus is that section 20.81 authorizes the payment of the expressage in question out of the general fund.

This results that the cost of distributing these bulletins will be paid out of the same fund as was done prior to the repeal of section 366 by the printing law, which law it is believed was not intended to change but merely to classify and consolidate the various laws relating to the public printing.

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Public Printing—State Highway Commission—Has power to incur bill for lithographing plates for highway bonds.

HON. JAMES A. FREAR,

April 15, 1912.

Secretary of State.

This department is in receipt of your communication requesting an opinion as to the validity of a bill to be incurred by the State Highway Commission for lithographing bond plates amounting to \$250, the plates to be used by the various counties in the state that may issue bonds under the provisions of the highway law, chapter 337, laws of 1911.

In reply will say that under section 1317m—2 it is provided that: “The commission shall have charge of all matters pertaining to the expenditure of the state highway fund in the improvement of public roads and bridges in the state, and shall do all things necessary and *expedient* in the exercise of such supervision.”

By section 1317m—12, providing for county bonds for highway improvements, it is required that: “such bonds * * * be in such form as the state highway commission shall approve, * * *.”

Section 1317m—11 reads: “For the purpose of carrying on the duties assigned by this act to the state highway commission, there is annually appropriated, from any funds in the state treasury not otherwise appropriated, the sum of forty thousand dollars, or so much thereof as may be necessary.”

Official Opinions—Public Printing, Stationery, etc.

While it is my opinion that such proposed plates could not be said to be "necessary," I am constrained to conclude that they may be "expedient" within the meaning of that word as used in section 1317m—2, in view of the fact that by section 1317m—12 the highway commission is required to approve the bonds to be issued as to form.

The word "expedient" is defined by Webster as: "Apt and suitable to the end in view; furthering, adapted to further, what is proposed; practical and efficient. Characterized by mere utility rather than principle; conducive to special advantage rather than to what is universally right. That which is expedient; that which facilitates."

I am, therefore, of the opinion that such a bill may be properly incurred by the commission, in view of the fact that it will at least facilitate the performance of the duties imposed upon the commission in respect to approving bonds. The procuring of such plates will also result in the saving of considerable expense to the counties of the state in the future.

Public Printing, etc.—Highways—Public Officers—a camera is an "instrument" within the meaning of Sec. 1317m—1 of the statutes, relating to the Wisconsin Highway Commission.

HON. W. O. HOTCHKISS,

May 2, 1912.

Secretary, Wisconsin Highway Commission.

In your letter of April 30th you state "The Highway Commission is in need of some cameras for use by its inspectors in making reports on work in progress. These instruments will not only save the time of inspectors but will furnish far more accurate evidence of conditions than any written or verbal report, however voluminous, could possibly afford. Furthermore it is the universal custom of Highway Commissions in other states to use cameras in their inspection work. It is the desire of the Commission that our Chief Engineer be in as close touch as possible with all work in progress, as we are responsible for the efficient spending of large sums of public money. For this

Official Opinions—Public Printing, Stationery, etc.

purpose pictorial reports of work are not only time-saving and economical, but are necessary.

“Upon request to the Superintendent of Public Property to furnish these instruments, he declined. We should, therefore, like to have your opinion as to whether it is not his duty to furnish these under subsection 2 of Section 1317m—01.”

The subsection referred to provides: “The Commission shall maintain an office in the state capitol at Madison. The Superintendent of Public Property shall provide suitable rooms for the use of the Commission and such furnishings, instruments, postage, stationery, maps, books, periodicals, and office supplies as may be necessary to carry on the work of the Commission, and all expenses therefor shall be audited and paid as other state expenses are audited and paid.” The question, therefore, arises as to whether or not the camera is an instrument within the meaning of this section. Webster defines instrument as “That by means of which any work is performed or result is effected; one that is made a mean, or is caused to serve a purpose; a medium, means, or agent. 2: A material thing or mechanical device for performing work of producing an effect; tools, utensils, implement, as a mechanic’s instrument; astronomical instrument.”

He gives as synonym, tool, utensil, machine, apparatus.

Under the word “implement” he says; “Instrument, as here compared, implies more delicate operations than tool, as surgical instruments; a draftsman’s instrument.”

Under “apparatus” he gives the definition: “Things provided as means to some end.”

“Hence, a collection or set of implements or utensils, for a given work, experimental or operative; any complex instrument or appliance, mechanical or chemical, for a specific action or operation; machinery, mechanism.

The Century Dictionary defines “instrument”:

“1: Something that serves as a means to the effecting of an end; anything that contributes to the production of an effect or the accomplishment of a purpose; a means; an agency.”

“Specifically. 2: Something used to produce a mechanical effect; a contrivance with which to perform mechanical work of any kind. A tool, implement, utensil, or machine.”

Official Opinions—Public Printing, Stationery, etc.

In 22 Cyc. page 1377 the word "instrument" is defined: "A means of accomplishing something; a thing useable in the execution of a purpose and is applied to one who, or that which, is made a means or caused to serve a purpose; a tool used for any work or purpose."

In *Abraham vs. Davenport* (Ia.) 34 N. W. 767 it was held that a lawyer's ordinary office furniture, including his table, necessary to enable him to carry on his business is included in the term instrument in the exemption laws.

In the case of *Magnon vs. United States*, 66 Fed. 151—71 Fed. 293, it was held that trained snakes imported by a professional snake-charmer purely for use in exhibitions and not for sale should come in free of duty under the provision in the Revenue Laws for the exemption from duty of "implements, instruments and tools of trade, occupation or employment."

The word "instruments" has been held to cover a great variety of articles under different laws. In the case *In re Hemstreet*, 139 Fed. 958, a cream separator and in the case *In re Mullen*, 140 Fed. 206, a canoe; in the case of *In re Collier*, 111 Fed. 503, a watch, and in *re Conley*, 162 Fed. 806, a horse harness and wagon office furniture, scales, coops, egg candling booths, etc."

Webster defines the camera as "a camera obscura; specifically photography an apparatus so arranged that the image can be thrown upon a surface sensitive to light.

The *Century Dictionary* defines the camera obscura as "an optical instrument, etc."

And again

"The instrument employed by photographers (and simply called a camera) varies in general design," etc.

Under these authorities it appears very clear to me that a camera is an instrument within the meaning of this paragraph and that if it is reasonably necessary for the purpose of carrying on the work of the Highway Commission, it is the duty of the Superintendent of Public Property to furnish the same.

Official Opinions—Public Printing, Stationery, etc.

Public Printing—Stationery Supplies etc.—Appropriations—Public Officers—State Highway Commission—Bags necessary for use in collecting samples of road materials by the state highway commission should be paid for from the appropriation to that commission, and not out of the general fund.

HON. WILLIAM L. ESSMANN, May 17th, 1912.
Superintendent of Public Property.

In your letter of the 17th you say:

“The Highway Commission of Wisconsin has sent a requisition to this department for 225 bags 10x12 and 225 28x12. These bags are necessary for collecting the limestone samples for experimental work of limestone road materials this summer. There is a question in my mind whether or not the Superintendent of Public Property should furnish these bags. My impression is that they should be paid for out of their own appropriation. Will you kindly give me an opinion at an early date?”

Section 1317m—1, paragraph 2, of the statutes, as amended by chapter 337 of the laws of 1911, provides in part:

“The superintendent of public property shall provide suitable rooms for the use of the commission and such furnishings instruments, postage, stationery, maps, books, periodicals, and office supplies as may be necessary to carry on the work of the commission, and all expenses therefor shall be audited and paid as other state expenses are audited and paid.”

In my opinion the bags mentioned in your inquiry would not be included among the things that the Superintendent of Public Property is required to furnish the Commission. Under section 1317m—11 an appropriation is made to the Commission for the purpose of carrying on the duties assigned to it. The bags in question should be paid for out of this appropriation.

Official Opinions—Public Printing, Stationery, etc.

Public Printing—Wisconsin Highway Commission—Biennial Report of Highway Commission to be paid for out of general fund. Number of copies discretionary with Printing Board.

THE STATE PRINTING BOARD.

June 8, 1912.

You have referred to me a letter of June 4th from the Wisconsin Highway Commission; which requests an opinion as to whether the cost of printing the biennial report of such commission should be paid for out of the general fund or out of its own appropriation, and as to how many copies of such report should be printed.

Paragraph 12 of section 1317m—2 (chapter 337, laws 1911), referring to the Highway Commission, provides: "The commission shall make a biennial report of their work to the governor for the use of the legislature, and may issue such bulletins, pamphlets and literature as they may deem necessary." Section 1317m—11 provides: "For the purpose of carrying on the duties assigned by this act to the state highway commission, there is annually appropriated * * * the sum of forty thousand dollars or so much thereof as may be necessary."

In the absence of any other provisions, it might well be argued that the making the report is one of "the duties assigned" by the act, and that the "making" of such report would include its printing, so that the expenses thereof should be paid out of the appropriation made for the purpose of carrying on such duties. But the printing of such report is plainly "public printing", so as to make applicable the provisions of the printing law (chapter 657, laws 1911). Section 20.90 of that law provides: "Every claim for compensation arising under this chapter should be audited by the secretary of state and the amount allowed thereupon by him shall be paid out of the state treasury, but in certain cases such payment shall be charged as directed in section 20.91." Section 20.91 directs that certain printing for the university of Wisconsin, the state normal schools, and all institutions managed by the state board of control shall be charged against the general appropriations for the support of said institutions respectively. These sec-

Official Opinions—Public Printing, Stationery, etc.

tions of the printing law have been construed to mean that public printing not specified in section 20.91 should be paid for out of the general fund and not charged against the appropriation made to the particular board or body requiring the printing to be done. See opinion rendered Hon. J. A. Frear under date of February 26, 1912, with reference to printing for the Wisconsin Live Stock Sanitary Board.

Were paragraph 12 of section 1217m—2 and section 1317m—11 sufficiently specific as to indicate a contrary purpose, they might be held to control. See opinion of Attorney General dated March 21, 1912, to Dr. C. A. Harper, Secretary of State Board of Health. But, while the question is not free from doubt, I think that in view of the obvious purpose of the printing law to make a uniform plan for the payment of public printing, the provisions of that law should control in the absence of an express provision to the contrary. My opinion is, therefore, that the printing of the biennial report of the highway commission should be paid for out of the general fund.

Section 20.25 of the printing law provides the maximum number of copies and of pages that shall be printed of the reports mentioned. The report of the highway commission is not specifically mentioned. This brings such report within the final sentence of the section, which provides that there shall be printed "of any report now or hereafter required by law * * * not enumerated in this section or otherwise limited, such number of copies containing such number of pages each as may be ordered by the printing board." It seems that this plainly leaves it discretionary with the printing board to order such number of copies of the report of the highway commission as to such board seems reasonable.

Official Opinions—Railroads.

OPINIONS RELATING TO RAILROADS.

Railroads—Jurisdiction of Railroad Commission—The Railroad Commission has no jurisdiction to summon before it the officials of a railroad company, or the managers of a circus, because the advertising matter of the circus announced reduced rates on such railroad which in fact were not given.

MR. J. M. WINTERBOTHAM,

October 10, 1910.

Secretary Railroad Commission.

This department is in receipt of your communication of the 4th inst. in which you say, in substance, that a certain circus caused to be printed upon some of its advertising matter an announcement to the effect that the C. & N. W. Railway Company would sell tickets at excursion rates on a certain day to those wishing to attend the circus and that the announcement concluded with the name of C. A. Cairns, general passenger agent; that when people arrived at the depot they found no rates other than the regular rates; that complaint thereon was made to the commission by Mr. Jones of Juneau; that thereupon you referred the whole matter to Mr. Cairns, General Passenger Agent of the C. & N. W. Ry. Co., and you set forth his letter in which he disclaims any authority from the company for such announcement and that he will take the matter up with the circus company. You ask me if the commission has any jurisdiction in this matter.

In reply to the same I will say that I am of the opinion that the railroad commission has no jurisdiction to cite the managers of the circus company or the officials of the railroad company to appear before them in said matter. It may be that the

Official Opinions—Railroads.

persons aggrieved may bring some sort of an action against the circus people for deceit and damages if any can be proven but I am at a loss to see how the railroad commission, under the law, has any jurisdiction. The authority of the commission extends to reasonable rates and reasonable services but neither of these points is involved in the present controversy. It is as if a large wholesale establishment in Chicago had sent out circulars to their patrons, signing the names of railroad officials, to the effect that cheap rates would be granted on purchase made from it. If the railroad officials in question did not authorize or ratify such an announcement the purchasers' only remedy would be against the wholesale house making the false announcement. Even were it a fact that the railroad officials did ratify such an announcement their conduct would not constitute a legal rate without the formality required by law of the railroad commission. In either or both events the remedy of the person deceived would be by bringing action against the party or parties deceiving them to their damage.

Railways—Noxious Weeds—1480b of Wis. Statutes makes it the duty of the state treasurer to collect from railway companies the cost of removing noxious weeds from railway right of way.

HON. A. H. DAHL,
State Treasurer.

Oct. 22, 1910.

Replying to yours of this date concerning your duty to collect from the Chicago & Northwestern Railway Company the sum of \$2.00 for the Town of Oak Grove in Dodge county, you are advised that section 1480b, found in volume 3 of the Wisconsin Statutes, page 649 makes it your duty to make such collection on a proper showing by the town authorities. The statement which you enclose and which we return herein should show affirmatively that all the steps which are required by sections 1480, 1480a and 1480b have been taken and the particular noxious weeds removed by the commissioner should be specified.

Official Opinions—Railroads.

Railroads—Errors in freight charges may be corrected by railroad where a legal and reasonable rate has been established and published.

RAILROAD COMMISSION OF WISCONSIN.

May 22, 1911.

I am in receipt of a communication from your secretary under date of May 20th, submitting for my official opinion the following:

“It sometimes occurs that, in computing the amount of a freight bill upon the basis of the lawful rate in effect, errors are made by clerks of the railway company and as a result shippers pay in such events more or less, as the case may be, than the proper charge. This also happens at times when, through inadvertence, a wrong rate is applied to the shipment. Assuming that in case of an overcharge the error is not detected until after the six months' limitation of the statute has expired, may the railway company make a refund of the excess charge, notwithstanding such bar of the statute? In other words, is the provision contained in section 1797—37m an exclusive remedy upon the policy of the Railway Commission Act and binding upon both shipper and carrier?”

Section 1797—4c provides as follows:

“It shall be unlawful for any railroad to charge, demand, collect 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, including schedules of joint rates as may be at the time in force, and the rates, fares and charges named therein shall be the lawful rates, fares and charges until the same are changed as herein provided.”

Section 1797—22 prohibits discrimination in the following language:

“If any railroad or any agent or officer thereof shall, directly or indirectly, by any special rate, rebate, drawback or by means of false billing, false classification, false weighing or by any other device whatsoever charge, de-

Official Opinions—Railroads.

mand, collect or receive from any person, firm or corporation a greater or less compensation for any service rendered or to be rendered by it for the transportation of persons or property or for any service in connection therewith than that provided in the published tariffs then in force or established as provided herein or than it charges, demands, collects or receives from any other person or corporation of a like and contemporaneous service, such railroad shall be deemed guilty of unjust discrimination, which is hereby prohibited and declared to be unlawful," etc.

Section 1797—23 prohibits railway companies from giving preference to any person. These statutes do not prohibit the refund of an excess charge by a railway company or any of its officials for the purpose of correcting an error in cases where a legal rate has been established and such rate prescribed in the published tariffs. This would not be a rebate or drawback, as prohibited in section 1797—22. In cases where the company has established a rate that is exorbitant or discriminatory and has prescribed the same in its published tariffs, or where a legal rate has been established and an error made in publishing the same, it is necessary that an application be made to the Railroad Commission to correct the same; but complaint must be made to the commission within six months after the delivery of any shipment of the property at destination. The commission may also, upon such complaint, correct any error that may have been made by any official of the company, which error is not admitted by the company or which the company did not voluntarily correct. The commission can only act upon a complaint that is made within six months after the delivery of the property on which the excessive rate is charged; but in all cases where, through error or inadvertence, an overcharge is made, but where a legal and reasonable rate was established and published, the error can be corrected by a refund by the officials of the company at any time after the discovery of the error, to make the charges comply with the rates as established and published. I find nothing in the statutes prohibiting this.

Official Opinions—Railroads.

Railroads—Railroad companies are not required to build a spur track to the tuberculosis sanitarium at Wales, Wisconsin, under Chap. 193, Laws of 1911.

J. W. COON,

August 29, 1911.

Superintendent State Tuberculosis Sanatorium.

You have asked my interpretation of chapter 193 of the laws of 1911, which provides as follows:

“Every railroad shall acquire the necessary rights of way for, and shall construct, connect, maintain and operate a reasonably adequate and suitable spur track, whenever such spur track does not necessarily exceed . . . three miles in length, is practically indispensable to the successful operation of any existing or proposed mill, elevator, storehouse, warehouse dock, wharf, pier, manufacturing establishment, lumber yard, coal dock, or other industry or enterprise, and its construction and operation is not unusually unsafe and dangerous, and is not unreasonably harmful to public interest.”

You desire to know whether this law could be considered as applying to state institutions, such as the Wisconsin State Tuberculosis Sanatorium, which is not located further than one and one-half miles from the railroad track.

In answer I will say that the statute does not use the word “institution,” but, after enumerating the following: “any existing or proposed mill, elevator, storehouse, warehouse, dock, wharf, pier, manufacturing establishment, lumber yard, coal dock,” it uses the general terms “or other industry or enterprise.”

Under the general rule, where several particulars are enumerated, followed by a general provision, the latter will be limited to things of like kind.

I must hold that a public institution, such as that in question, could not be construed to be included in the general terms “and other industries or enterprises.” Such terms would necessarily refer to commercial, or business, institutions, like those enumerated.

Official Opinions—Railroads.

Railroads—Chap. 29, of the Laws of 1911, applies only to railroads of more than fifty miles in length and does not include trackage in yards, etc.

HON. JOHN M. WINTERBOTHAM,

April 11, 1912.

Secretary Railroad Commission of Wisconsin.

You inquire whether chapter 29 of the laws of 1911 applies only to railroads of more than fifty miles in length, or whether it applies to railroads that operate more than fifty miles of trackage, including trackage in yards, spurs, passing tracks, etc. You state that there are several railroads within the state that are less than fifty miles in length, but that have more than fifty miles of trackage in operation when the main line, side tracks, etc., are all considered.

This law provides that it shall be the duty of every corporation operating any steam railroad of more than fifty miles of track within this state to have certain equipments on the locomotive, power vehicle or power car. The second section of said chapter makes the violation of the law a misdemeanor, punishable by a fine of not less than one hundred dollars nor more than five hundred dollars for each offense, together with damages resulting from such violation.

This is a penal statute and must be construed strictly in favor of the defendant. Webster's New International Dictionary defines a track as "one or more pairs of parallel lines of rails with the fastenings tied, etc. (sometimes also with the ballast), for a railroad, railway or tramway."

Under this definition a railroad of double tracks a mile long would have only one mile of track, instead of two.

I believe that the statute, in referring to fifty miles of track, must be construed to mean fifty miles in length. I have been unable to find any authority for applying any other construction to this statute. (See Words and Phrases Judicially Defined, vol. 8, p. 5913, under the heading "Railroad Tracks").

Official Opinions—Requisitions.

OPINIONS RELATING TO REQUISITIONS.

Requisitions—When duty to surrender fugitive postponed.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

July 1, 1911.

Your communication of the 1st instant, transmitted through Mr. McGregor, requesting brief on the subject of the granting of requisition at the request of the governor of another state when an alleged fugitive is under arrest by warrant charging an offense against the laws of Wisconsin more serious than the offense from which return is asked, has been duly received.

In reply I will say that upon examination there appears to be no exception to the rule that "Where the fugitive whose surrender is demanded is held in custody in the state upon which the demand is made, on account of an offense committed therein, the duty to surrender is postponed until the existing charges against the prisoner have been satisfied." (Am. and Eng. Ency. of Law, vol. 12, page 604; *Taylor v. Taintor*, 16 Wall. (U. S.) 366; *Matter of Briscoe*, 51 How. Pr. (N. Y. Sup. Ct.) 422; *Matter of Troutman*, 24 N. J. L. 634; *State v. Allen*, 2 Humph. (Tenn. 258; *Ex. p. Hobbs*, 32 Tex. Crim. Rep. 312.

Requisitions—Rules as to need not be strictly followed in case of an application by a governor of another state to the governor of this state for a warrant.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

July 29, 1911.

I have examined the requisition of Governor Judson Harmon of Ohio, requesting you to issue your warrant for the return

Official Opinions—Requisitions.

of one Dora Weinberg, now in this state, charged with the crime of forgery committed in the state of Ohio. The papers accompanying the requisition do not comply in several respects with the rules of the executive department relating to applications for requisitions. Under an opinion given by Hon. L. M. Sturdevant, attorney general, dated December 14, 1904, it is held that where an application is made by the governor of another state upon the governor of this state for such a warrant these rules need not be complied with provided the statute of the United States governing requisitions is complied with. That statute reads in part as follows:

“Whenever the executive authority of any estate 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 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.”

The papers sent by the governor of Ohio appear to comply with the terms of this statute and therefore, in accordance with the opinion of Attorney General Sturdevant heretofore referred to, I am of the opinion that you are justified in issuing your warrant for the return of said fugitive.

Official Opinions—Requisitions.

Requisitions—A requisition may be granted for a misdemeanor and the affidavit of the facts in the case may be made on information and belief and stating the grounds of belief.

MR. CHAS. W. FRICKE,
District Attorney,

August 18, 1911.

Oneida County, Rhinelander, Wis.

You state that on July 7, 1911, one Joe Imperio was arrested upon a charge under section 4581 $\frac{1}{2}$ and was brought before the municipal court, plead not guilty, and requested an adjournment to July 17th. The bail was fixed at \$500 and that amount of cash was put up by the defendant: that the defendant failed to appear on the adjourned day and the bail money was forfeited by order of the judge and that the sheriff is reliably informed that Imperio, the defendant, is in Chicago.

You inquire whether a requisition would be granted by the governor to bring back the defendant if you have evidence sufficient to convict.

In answer I will say that under section 5278 of the United States statute which you will find on page 34 of the Biennial Report of the Attorney General for 1910, a requisition will be granted against a person who is charged with having committed felony, treason, or other crimes. A requisition will be granted not only for felony but for other crimes such as misdemeanors. Unless other circumstances would enter into the case of which the governor of this state would take cognizance, I am of the opinion that a requisition would be granted if proper requisition papers were filled out under the rules adopted by the governor of the various states.

You also ask whether there is any way to compel a material witness to sign an affidavit or to testify in a criminal case before trial or hearing, otherwise than the provision by section 4740 and 4776 authorizing a magistrate upon being informed that there is reason to believe that a criminal offense has been committed, to issue subpoenas and examine witnesses on oath before issuing the warrant.

Official Opinions—Requisitions.

In answer I will say that I know of no method by which witnesses could be compelled to testify before trial or hearing, but in the case stated by you where a complaint has been sworn to and filed it would undoubtedly be sufficient if some person who had information of the facts in the case might make the affidavit on information and belief and state the source of the information and if it appears that other material witnesses who have original knowledge of the facts in the case are unwilling to sign an affidavit I am of the opinion that the requisition papers would be sufficient to authorize the governor to grant the same.

Requisitions—The official character of the officer before whom the affidavits accompanying the petition are taken must be certified to by the clerk of the circuit court.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

Dec. 19, 1911.

I have examined the application of Philip Lehner, district attorney for Green Lake county, for the requisition and return to this state from the state of Michigan of Mike Kasubowski, charged with the crime of embezzlement.

This application does not comply with the rules of the executive office in the following respect: The signatures of the magistrate are not authenticated by the clerk of the circuit court, as is provided by Rule 14, which reads:

“The official character of the officer before whom the affidavits are taken must be certified to by the clerk of the circuit court.”

It will be necessary that this rule be complied with, as otherwise the Michigan authorities would be justified in refusing the requisition.

Official Opinions—Requisitions.

Requisition—Extradition—Abandonment and non-support are not extraditable offenses under the treaties existing between the United States and Great Britain providing for extradition of fugitives from justice of the United States who may have sought an asylum in Canada.

B. A. HUSTING,

March 27, 1912.

District Attorney,

Fond du Lac, Wisconsin.

In your letter of March 13th you inquire whether there is any way by which fugitives from justice can be extradited from Canada to this state for charges of non-support and abandonment.

The general rule is that fugitives from justice may be extradited from a foreign government only for such offenses as are covered by treaty. 19 Cyc. 53, citing 6 Opinions Attorney General 85. Since the treaty of 1842 surrender of fugitives from the United States has been refused by the Canadian government when the offense charged was not included in that instrument. 1 Moore on Extradition, sec. 417. In section 448 Moore gives a list of the extraditable offenses and a list is also given in 10 Cyc., page 55. Non-support and abandonment are not included in the list of extraditable offenses.

That we might be certain about this before writing, I have corresponded with the department of justice at Washington and they inform me that non-support and abandonment are not enumerated in the list of extraditable offenses in the several treaties existing between the United States and Great Britain providing for extradition of fugitives from justice of the United States who may have sought an asylum in Canada.

Therefore it seems to me that no extradition can be had upon such charge.

Official Opinions—Requisitions.

Requisitions—1. Extradition for embezzlement may be had for a fugitive from justice who had fled to Canada.

2. Practice is to make out the application to the governor in same way as is done in cases where fugitive is found in one of the states, and our governor will forward the application to the secretary of state of the United States who will confer with the Canadian government.

F. J. ROONEY,

District Attorney,

Appleton, Wisconsin.

April 16, 1912.

You state that several months ago you caused a warrant to issue against a party, charging him with the commission of embezzlement in your county; that the sheriff informs you that he has located the defendant in Canada. You submit the following propositions for my advice:

“First, as to whether a person can be extradited from Canada for embezzlement.

“Second, briefly outline the procedure necessary for this extradition.”

In answer to your first proposition I will say that, under treaty of March 25th, 1890, between the United States and Great Britain embezzlement was expressly named as one of the crimes for which extradition should be granted.

In answer to your second proposition I will say that there is no definite procedure prescribed in any of the statutes or treaties, but the practice has been to make out the extradition papers to the governor in the same manner that would be followed in cases of application for extradition to the governor of another state. The governor of this state will forward the application to the secretary of state at Washington, who makes application to the British government for the fugitive from justice.

Official Opinions—Requisitions.

Requisitions—Seduction—Requisition will not be issued for the return to this state of a person charged with the crime of seduction, where no indictment or information has been found or presented within two years from the date of the alleged commission of the offense. In such a case the time during which the accused has been out of the state is not to be deducted in computing the two years.

HON. FRANCIS E. MCGOVERN,
Governor.

May 2, 1912.

I have examined and return herewith the application of John J. Healy, district attorney for Manitowoc county for the requisition from the state of Michigan and the return to the state of Wisconsin of Frank Dempsey charged with seduction.

I cannot approve said application for the reason that more than two years have elapsed since the commission of the alleged crime and there is nothing to show that any indictment or information has been found or presented within the two years.

In the case of *State vs. Heller*, 76 Wis. 517, this question was passed upon and it was there held that Section 4631 of the statutes which provides that any period of time during which the accused was not a resident within this state "shall not be computed as any part of the time of limitation mentioned in the next two preceding sections" is not applicable to a prosecution for seduction.

Requisitions—Requisition will not issue where application shows on its face that accused was not in this state at the time the crime is alleged to have been committed.

HON. FRANCIS E. MCGOVERN,
Governor.

May 15, 1912.

I have examined and return herewith the application of Charles Kirwin, district attorney for Rusk county, for a requisition upon the governor of the state of Montana for the return

Official Opinions—Requisitions.

to this state of one Louis Blair, who stands charged with the crime of abandonment. The application *inter alia* states:

“That the said offense was committed in said county and state, although defendant was not then physically present in said county and state.”

In the affidavit of Katheryn Blair, complaining witness, accompanying the application, she states upon information and belief that the alleged fugitive, at the time the crime is alleged to have been committed, was “in Lewiston, Idaho.” The district attorney refers to an opinion from this department dated May 1st, 1912, to the effect that the crime in question may be committed in this state while the person committing it is actually absent from the state, and a number of cases cited in that opinion.

Such is doubtless the law. The statute of the United States providing for the requisition for fugitives from justice (section 5278) speaks of “the state or territory to which such person has fled,” “the state or territory from whence the person so charged has fled,” etc. Rule 10 of the rules of the executive office relating to applications for requisitions, provides:

“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.”

In order that a requisition may issue, it must appear that the accused person was actually in this state at the time the crime is alleged to have been committed. Constructive presence is not sufficient.

Spear on the Law of Extradition, p. 397 et seq.

Hyatt v. People ex rel. Corkran, 188 U. S. 691 and cases cited.

True, if he were brought here for trial he would not then be discharged on habeas corpus proceedings because of his physical absence from the state at the time of the commission of the offense.

Cook v. Hart, 146 U. S. 183.

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But, on habeas corpus proceedings without the state he would be released.

Hyatt v. Corkran, *supra*.

In suggesting to Mr. Kirwan in the opinion referred to that failure to comply with Rule 10 may be excused by making proper showing under Rule 21, the question of whether or not the law relating to requisitions would warrant such waiver was not considered. It might well be that the executive would be glad to waive compliance with that rule; nevertheless, under the cases cited, it is manifest that in some way a prima facie showing of actual presence in this state at the time the crime is alleged to have been committed must be made.

Official Opinions—Taxation.

OPINIONS RELATING TO TAXATION.

Taxation—Personal property on farm where assessed.

J. S. EARLE,

July 20, 1910.

District Attorney,

Prairie du Chien, Wis.

You submit the following:

“A Mr. Curtis, residing in this county, owns a farm, situated partly in the village of Steuben and partly in the town of Eastman, all of the buildings of said farm being within the village of Steuben. He rents a farm in the town of Eastman, adjoining his own farm, upon which rented farm he has a hired man who looks after the farm in a way, but entirely under the supervision of Mr. Curtis. The rented farm is carried on separately from his own farm, however, in that the stock and machinery are kept entirely separate.

“Mr. Curtis rents still another farm, in the town of Marietta. Upon this farm he has separate stock and machinery and the work on the same is carried on by a hired man, under the supervision of Mr. Curtis himself.”

You inquire where the stock and machinery on these different farms should be assessed. You have called my attention to section 1040, as amended by chapter 70 of the laws of 1909, which contains the following:

“All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided . . . Farm implements . . . live stock

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and farm products, excepting grain in warehouse, shall be assessed in the district where located As between school districts the location of personal property for taxation shall be determined by the same rules as between assessment districts; provided, that whenever the owner or occupant shall reside upon any contiguous tracts or parcels of land which shall lie in two or more *assessment districts*, then the farm implements, live stock and farm products of such owner or occupant used, kept or being upon such contiguous tracts or parcels of land, shall be assessed in the assessment district where he resides at the time of the assessment.”

Under this statute the stock and machinery on the farm of Mr. Curtis partly in the village of Steuben should be assessed in that village, as that is the place where the owner resides. The stock and machinery on the farm in the town of Eastman, which is contiguous to the farm partly in the village of Steuben, should be assessed, under the last provision of the above quoted statute, in the village of Steuben, as that is the assessment district where the owner resides. The stock and machinery on the farm in the town of Marietta, which is not contiguous to any of the land on which the owner resides, should be assessed in the town of Marietta, where the property is located.

Taxation—Inheritance Tax—1. A public administrator who is not an attorney at law is entitled to the fees provided by law.

2. Such fees are paid out of the inheritance tax fund.

3. Judge is not required to certify the title of case in certifying the fees but it would be good practice to do so.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

December 16, 1910.

You state that the county judge of your county has appointed a man to the office of public administrator who is not

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a practicing attorney at law. You inquire whether such an appointment is legal and whether such a layman is a public administrator legally entitled to have or receive any fees from said county of Calumet. You also inquire whether, in cases where the gross inheritance tax in an estate is but one dollar, what the fees of the public administrator will be and from what fund they will be taken.

You also inquire whether the certificate of the county to the county treasurer, mentioned in subdivision 3, page 420, laws of 1909, should specify the estate in which services were rendered and the number of days and miles traveled.

In answer to your first question I will say that section 3818, chapter 504, laws of 1909, provides that

“The county judge of each of the counties in this state shall appoint some suitable person who, when hereafter appointed, shall be an attorney when available, to be known as the public administrator,” etc.

You will notice that it is not only required that the person appointed shall be an attorney, but, in addition thereto, he must be a suitable person and available for the office. A person, to be available for an office, must not only be willing to accept the office, but, in addition, must possess the necessary qualifications to make him an efficient official; and, under the express wording of this statute, the candidate must be a suitable person for the office. It is primarily for the county judge to pass upon the qualifications of the office. It might be that a number of attorneys would be willing to accept the position and still they might not be suitable or available for the office. In such case the county judge would be authorized under this section to appoint some person who is not an attorney at law. I am therefore unable to say whether your county judge is justified in appointing as public administrator in your county a person not an attorney. This question could only be settled by a direct act to test the appointment, and the appointment would only be set aside by the court upon a showing that the judge, in making the appointment, had abused his discretion

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in making it. In the meantime, the person appointed, having qualified and acting as public administrator, is entitled to the compensation provided by law.

In answer to your second question I will say that subdivision 3 of section 1087—17, laws of 1909, provides in regard to the compensation of the public administrator, as follows:

“And for such services the public administrator shall be entitled to five per centum of the gross inheritance tax as determined in each such estate, to be paid by the county treasurer out of the inheritance tax funds upon an order of the county judge provided that the minimum fee for each such estate shall not be less than three dollars and the maximum fee not more than twenty-five dollars.”

Under this statute the fee of the public administrator in an estate in which the inheritance tax is one dollar would be the minimum established by the statute, or three dollars, which is to be paid out of the inheritance tax fund in the hands of the county treasurer: that is, out of the money collected for inheritance taxes from the various estates which have not yet been turned into the state treasury. I understand that the administrator's fees are to be taken out of the inheritance tax fund before the county's share has been taken out of said fund and before the balance is turned over to the state treasurer. (See section 1087—20, laws of 1909.)

In answer to your third question I will say that the law does not specifically provide that the certificate of the county court shall specify the estate in which the services have been rendered or the number of days and miles traveled, but it would be good practice to insert those facts in the certificate issued by the county judge.

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*Taxation—Tax Collection—District Attorney—*A County Treasurer may sue for the collection of a tax under ch. 380, Laws of 1903. See also sec. 1103, stat. of 1898. District attorneys should not ask mere academic questions not necessary in performing the duties of the office.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

March 18, 1911.

In answer to yours of March 15th I will say that the county treasurer has a right to sue for the collection of a tax under the laws of this state as well as the town, village or city treasurer. See chapter 380, laws of 1903. In such action all rules of law and practice applicable to actions of debt are expressly made applicable by the statute. For that reason a jury trial may be had. The judgment obtained may be satisfied out of the realty owned by the person liable for the tax. See section 1103 of the statutes of 1898. It is good practice to make out a complaint stating that there is a tax upon the personal property and the amount thereof in the name of the person against whom assessed and that payment has been demanded and that the treasurer is unable to collect it and the same has been returned as delinquent to the county treasurer.

I would suggest to you that when you request an opinion from this department you limit your questions only to those which it is necessary to determine in order to carry out the duties of your office. This office has not the time to answer mere academic questions for the purpose of instructing district attorneys when it is not necessary to answer the questions for the reason that there are methods which are well settled by which the duties of the office can be carried out.

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Taxation—Inheritance Taxes—Land conveyed to a son for a merely nominal consideration, in contemplation of death, is subject to an inheritance tax.

HON. GEO. P. SORENSON,
County Judge,

May 11, 1911.

Wautoma, Wisconsin.

You state that in a certain case a will was made by the deceased on or about the 22nd of February, 1899, devising certain real estate to his son; that he died on *December 4, 1910*; that on Oct. 12, 1903, the deceased deeded property to his son for a nominal consideration intending it as a gift. The son entered into possession and has since been in possession of the same. You further state that this deed was delivered long before the passage of the inheritance tax law in Wisconsin and you inquire "Would the son be compelled to pay an inheritance tax on the value of this farm less his exemptions?" You state that the deed was made Oct. 12, 1903. If you will observe the statute you will see that our inheritance tax law took effect on March 30, 1903, see page 64 of the statutes of 1903, which was at least six months earlier than the deed was delivered. Nominal conveyances without consideration are not favored in our law. See *State v. Pabst*, 139 Wis. 561. And this idea was more firmly expressed in the *Estate of Bullen*, 143 Wis. 512. Advancements are subject to taxation. See matter of *Edgerton*, 35 App. Div. 125, 130; 54 N. Y. Supp. 700. Affirmed 158 N. Y. 671. See also Matter of *Spalding*, 49 App. 541; 63 N. Y. Supp. 694.

It also appears to me that this property would be subject to taxation under the provisions of subdivision 4 of section 1 of chapter 44 of the laws of 1903.

I do not exactly understand why you state that this deed was delivered long before the passage of the inheritance tax law of Wisconsin. It does not appear to have been delivered until October 12, 1903, which is some six or eight months after the passage of the act, and although the will was dated the 22nd day of February, 1899, it would still be a will and take

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effect after the inheritance tax law did, viz. at the time of the death of decedent. As above stated I think a tax should be levied in this case.

Taxation—Mortgage lien to be deducted in assessing inheritance tax.

HON. JOHN COSTLEY,
Register in Probate,
La Crosse, Wisconsin.

June 16, 1911.

In reply to your letter of the 10th inst., I will say that I am of the opinion that a mortgage lien, if representing a bona fide indebtedness of a decedent, should be deducted for the assessment of a transfer or inheritance tax under the statute of this state which imposes a tax only upon "the clear market value" of property transferred.

Under the early decision of the inferior courts of New York from which state our statute was borrowed, it was held that the tax is to be assessed upon the value of the interest passing to the legatee without any deductions for any purpose. This question was first passed upon by the Court of Appeals of New York in *Matter of Westurn*, 152 N. Y. 92, the court saying: "There can be no doubt, we think, that in assessing the value of the estate of the decedent and the value of the taxable interests, debts owing by him are to be deducted. They are charges which qualify the estate and are first to be paid before there can be any distribution of the personal estate to legatees or next of kin . . . Whether the transfer is by will or by the operation of law, the *real interest passing* is what remains after payment of debts and other charges."

If the liability secured by mortgage is of a contingent nature or the liability uncertain, the order of taxation should contain a recital to the effect that the deduction is made without prejudice to the right of the state to a further appraisal and taxation of the whole or any part thereof in the event that it shall appear that the items so deducted are not valid claims or are of less value than the amount at which they may be allowed in reduction of the total assess of the state.

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Taxation—Inheritance Tax—Real estate owned by decedent without the state of Wisconsin not included in computing Inheritance Tax.

MR. THEODORE BUEHLER,
District Attorney,
Alma, Wisconsin.

January 30, 1912.

In your letter of January 25th you state:
“A resident of Buffalo county, Wisconsin, dies seized among other things of real estate in North Dakota. Is the land or its value subject to the payment of an inheritance tax in Wisconsin?”

I am of the opinion that this question should be answered in the negative. The situs of personal property is at the residence of the owner and may be subjected to taxation although actually in some other state, but the real estate is altogether within the jurisdiction of the state where the same is situated and cannot be taxed in any form by the legislature of a foreign state. I think this is in accordance with the holdings of the New York courts in inheritance tax cases and I am therefore of the opinion that the real estate of the decedent in Dakota cannot be included as taxable assets in computing an inheritance tax in Wisconsin.

Taxation—Taxes—Delinquent—Descriptions in return of delinquent taxes must be accurate. Sec. 1112—1135 R. S.

MR. N. O. VARNUM,
District Attorney,
Hudson, Wisconsin.

February 27, 1912.

Your favor of February 23rd at hand, in which you state that it frequently happens that the descriptions given in the statements made by town, city or vilage treasurers, pursuant to section 1112 of the Wisconsin statutes, of real estate the taxes on which he has been unable to collect, are so indefinite and uncertain that the property cannot be located; and you request my opinion as to whether the county treasurer has the right to re-

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fuse to accept the delinquent return as to property so indefinitely described, and whether he can compel the town treasurers to pay the amount in cash in lieu of returning the taxes on such indefinite descriptions as delinquent.

Section 1112 provides that the town, city or village treasurer "shall make out a statement of the taxes so remaining unpaid * * * with a full and perfect description of such real estate from his tax roll". The section also provides: "The county treasurer shall carefully compare such statement when submitted with the tax roll and ascertain that it is correct." Section 1114 provides that on filing such statement and an affidavit of its correctness, etc., the treasurer "shall thereupon be credited by the county treasurer with the amount of taxes so returned as unpaid."

These sections make it clear that it is the duty of the town, city or village treasurer to describe the property in the statement required by section 1112 as it is described in the tax roll, and that when the county treasurer has ascertained that such statement and tax roll correspond it is his duty to credit the town, city or village treasurer with the amount so returned delinquent.

Section 1135, to which you refer, is not contrary to this conclusion, for it assumes that the county treasurer may have advertised for sale lands which "on account of irregular assessment * * * ought not to be sold."

Taxation—Income Tax—Diminution of compensation of Public Officers. Official compensation of Public Officers not to be included in Taxable Income.

MR. GEORGE B. CLEMENTSON,

District Attorney,

Lancaster, Wisconsin.

March 25, 1912.

In your favor of March 14th you request my opinion as to whether a "public officer" within section 26, Article IV of the Wisconsin Constitution, whose term of office began before the en-

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actment of the income tax law, would commit the offense defined by subdivision 3 of section 1087m—12.6 of such law if he should withhold from his return of income his official salary.

This question is one in which the judiciary and the attorney general are interested as “public officials” and which, therefore, the judges are perhaps disqualified to decide and I equally to give an opinion, but it is a question which the legislature has left open for decision and which must be decided by someone. I therefore give you my views on the question involved, confining myself as largely as possible to quotations from the authorities.

The last clause of section 26, Article IV of the constitution provides:

“Nor shall the compensation of any public officer be increased or diminished during his term of office.”

The purpose of this provision is said by Justice Timlin in his opinion in *State v. Frear*, 138 Wis. 536, 558-9, to be “to make public officers independent of the legislative branch of the government as far as possible and to prevent the influence upon the legislative branch of a combination of interested office holders in an effort to raise their salaries.

Similarly in a late case Chief Justice Winslow said: “That our constitution, like the constitutions of other American commonwealths, recognizes the division of general governmental powers into three distinct parts, viz., legislative, executive and judicial, and commits each part to a co-ordinate department of the government, is fundamental and undeniable; that it has endeavored to provide effectively against the encroachment of one of these departments upon the proper field of either of the others is equally fundamental and undeniable.”

In re Appointment of Revisor, 141 Wis. 592,6.

In an early Pennsylvania case, denying the right to tax judicial salaries, this language was used quoting from *The Federalist*: “In the general course of human nature a power over a man’s subsistence amounts to a power over his will and we can never hope to see realized in practice the complete separation of the judicial from legislative power in any system which leaves

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the former dependent for pecuniary resource on occasional grants of the latter.”

Commonwealth v. Mann, 5 Watts & S. (Pa. 1843), p. 403-408.

It is evident that the legislature had in mind the above quoted provision of the constitution when it enacted the income tax law for paragraph (c) of subdivision 2 of section 1087m—2 of that law provides:

“Compensation to public officers for public service shall not be computed as a part of the taxable income in such cases where the taxation thereof would be repugnant to the constitution.”

The meaning obviously is—if the compensation itself cannot be constitutionally taxed, it must not go into taxable income.

Without this section in the law, there would be a debatable question. The question would then be—is the income tax, if compensation of officers is included in the income taxed, upon the *compensation* or upon the *privilege* of earning it. If the tax is on the compensation, it is illicit to include in taxable income any compensation of constitutional officers. (*Pollock v. Farmers Loan & Trust Co.*, 157 U. S. 429, 585), and such compensation, without that section, would be impliedly excepted from such inclusion. If the tax is on the privilege of earning compensation and the income only the measure of the tax, it might be valid even though embracing things not directly taxable. *Flint v. Stone Tracy Co.*, 220 U. S. 107, 162.

In *State v. Frear*, 134 N. W. (Wis.) 673, 689, the income tax was held to be not upon property but upon persons “according to ability to pay,” such ability being determined by the amount of income. It was also said that the tax was in lieu of personal property taxes; and this has recently been held by the U. S. Supreme Court ground for concluding, in some cases, that income is a measure of the tax and may include income from things not themselves taxable. *U. S. Exp. Co. v. Minn.*, decided February 19, 1912. But despite these rulings, I am inclined to think, independently of paragraph (c) of subdivision 2 of section 1087m

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—2, that the compensation of a constitutional officer cannot even be the measure of a tax upon him because it would nullify the reason of the rule against taxing his compensation as such. Practically, it diminishes his salary the same as a direct tax upon it would. If upheld, it would permit, substantially, the state and the United States to tax the compensation of the other's officers. An officer's salary is affected the same whether *it* is taxed at a given rate or *he* is taxed at the same rate on the amount of the salary.

Collector v. Day, 11 Wallace, 113, 117.

Dobbins v. Commissioners, 16 Peters 435.

Any diminishing of the compensation of the public officer, however insignificant in amount and however indirectly accomplished, is as much within the reason and letter of the prohibition as a direct and substantial reduction. Imposing the obligation to repay all or part of an official compensation as a tax is merely an indirect but just as effectual way of diminishing such compensation as though it were stopped or reduced at its source. What the legislature may not do directly it may not do indirectly.

Commonwealth v. Mann, 5 Watts. & S. 403, 417.

Letter of Chief Justice Taney of Feb. 16, 1863, quoted in Foster & Abbott Income Tax of 1894, pages 56-8.

Opinion of Attorney General, 13 Opinions Atty. Gen. U. S. 161.

Opinion of Attorney General, 3 Jones (48 N. C.) Appendix, pages 1 to 8.

In re Taxation of the salaries of Judges, 131 N. C. 692; 42 S. E. 970.

City of New Orleans v. Lea, 14 La. An. 197.

The following quotations from the above cited authorities show their application:

“The salary itself is taxed and that tax is deducted at the treasury so that the relator, instead of receiving the amount of the compensation fixed by law, receives a sum less by the amount deducted at the treasury in the shape of a tax.

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* * * It is therefore a mockery adding insult to injury to tell him that he is in the enjoyment of a salary which has not been diminished during his continuance in office. Twist and turn it as you may, it is in vain to disguise the fact that in this attempt there is a plain and palpable infringement of our constitutional charter.”

Commonwealth v. Mann, 5 Watts. & S. 403, 417.

“The power to lessen these salaries by direct legislation is now nowhere claimed, yet the passage of this act is an assertion by the legislature of the power to diminish them indirectly and if the legislature has such power it can be used to any extent to which, in its wisdom, it may see proper to carry it. The consequence of this proposition shows at once its fallacy.”

Opinion of Attorney General, 3 Jones App. 1, 3, 4.

“Congress, being prohibited by the constitution, from diminishing the salaries to be paid to the judges of the supreme court and the president during their respective terms of office, can no more do it by levying an excise or duty upon these salaries and deducting the amount thereof from them than could a state from that of an officer of the United States under the doctrine of the case in 16 Peters Reports. The tax operates directly as a diminution of the compensation of the officer.”

Opinion of Attorney General of the U. S., 13 Opinions, 161,2.

“If the power to tax is conceded, the barriers erected by the constitutional limitation are swept away and one branch of the state government is placed at the mercy of another. If the general assembly has the power to impose a tax of one per cent. on the official salary of a judicial officer upon the same principle it could lay a duty which would cripple if not completely paralyze the whole system of the administration of justice in state tribunals.”

In re Taxation of the Salaries of Judges, 131 N. C. 692,8.

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But whatever doubt there may be as to the true rule in the absence of paragraph (c) of subdivision 2 of section 1087m—2, is quite plainly settled by that section. It forbids computing compensation of officers as part of their taxable incomes "where the taxation thereof would be repugnant to the constitution." i. e. the compensation must not be included if it would be unconstitutional to tax *it*. The taxability of the compensation itself is made the condition of including it in taxable incomes. It is equivalent to saying that the compensation shall not become a measure of taxation when it is not itself constitutionally taxable. That official compensation may not be diminished by a tax directly on it is settled by the authorities previously cited. It therefore seems clear that the official compensation of a constitutional officer is expressly by the terms of the law not to be "computed as a part of the taxable income."

It may be said that the constitutional prohibition is to be restricted to laws which have a reduction of compensation for their object and not for their consequence. The argument proceeds, "On any other principle of construction a tax could not be constitutionally assessed on property purchased with money drawn from a judge's salary, which would, in reason, have as fair a claim to exemption as the salary itself." *Commissioners v. Chapman*, 2 Rawle's 73, 7. But the constitutional prohibition is against diminishing official compensation, i. e. official income, so that there is a plain distinction between a tax on income and one on property in which the income may be invested—a distinction similar if not identical with that made in *Flint v. Stone Tracy Co.*, 220 U. S. 107, 162, previously referred to. The constitutional prohibition must be given a reasonable construction—one that will effect its obvious purpose, which is well pointed out by the Louisiana court in disposing of this argument, as follows:

"It may be, that the restriction in this Article (of the constitution) upon the power of the legislature refers principally to the diminution of the salaries of the Judges by a law fixing it at a less amount than that established at the epoch of their entrance into office. The object, however, of this article was to secure the independence of the judiciary.

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If the legislature can tax the salaries, it would be deprived of its plenary effect.”

New Orleans v. Lea, 14 La. An. 197.

It is also suggested that by reason of the exemptions in the taxation of personal property, provided for by the law, it may result in any particular case that an officer will pay less tax on income, including therein his official salary, than he would pay had the law with its exemptions not been enacted. But this cannot affect the principle. Surely, the legislature cannot, by foregoing a legitimate method of taxation, entitle itself to exercise a method expressly forbidden by the constitution. The late case of U. S. Exp. Co. v. Minn., previously referred to, merely goes to the point that the fact that a tax is in lieu of personal property taxes, may be ground for concluding that in some cases income is a measure of the tax and may include things not themselves directly taxable.

My conclusion therefore is that a public officer within the meaning of those words in section 26, article IV of the constitution of Wisconsin, as limited and defined by the supreme court, whose term of office began before the enactment of the income tax law, would not commit the offense defined by subdivision 3 of section 1087m—12 of such law by withholding from his return of income his official salary.

Taxation—Income Tax—Return by Executor, Administrator, Agent, etc. Assessor to make assessment if no return is made.

MR. HENRY J. HASTINGS,

District Attorney,

Kenosha, Wisconsin.

April 10, 1912.

In your favor of April 6th you state:

“The income tax assessor has consulted me relative to returns of persons liable to tax during the year 1911, but who have died before return is called for. One case in particular, where a man died about September 1st, who

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had been in receipt of a large salary. I can find nothing in the law directing who should make the return in such case, or how the assessment should be arrived at. It hardly seems to me the section relating to refusal or neglect to make return is broad enough to cover such cases.

“We have another case of a man who lived in Minneapolis, but conducted a business in this county under a foreman. The man died about six weeks ago. Who should make the return in this case, and how should the assessment be arrived at if no return can be had?”

Section 1087m—1 of the income tax law provides: “There shall be assessed, levied, collected and paid a tax upon incomes received during the year ending December 31, 1911, and upon incomes received annually thereafter by such persons and from such sources as hereinafter described” etc.

In the absence of an exception in the law, death of the person enjoying the income would not seem to exempt from taxation an income otherwise taxable.

Under subdivision 1 of section 1087m—10 the county assessor of incomes must make the assessment and this, too, in the absence of a return.

Subdivision 5 of section 1087m—10 provides: “Every guardian, trustee, executor, administrator, agent or receiver and every other person or corporation acting in a fiduciary capacity shall make and render to the assessor of incomes of the district in which such representative resides a verified list or return as aforesaid of the amount of income of any such person, ward or beneficiary.”

The words “any such person” evidently mean the person defined by subdivision 1 of section 1087m—2 whose income is taxed by section 1087m—1.

If an executor or administrator has been appointed it would appear that the above quoted section makes it his duty to make the return. If no administrator or executor has been appointed in this state there would seem to be no other person obligated to make a return except such person as might be a “trustee” or “agent.” But if no return is furnished the assessor may, as

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previously pointed out, make the assessment without such return.

Taxation—Town Treasurer on settlement with County Treasurer should be credited with a delinquent return of all taxes mentioned in the tax roll which he has been unable to collect.

MR. JAMES C. MORGAN,
District Attorney,

April 25, 1912.

Wausaukee, Wisconsin.

In your favor of April 20th you state that the Northern Hydro-Electric Power Company is a domestic corporation, having its offices at Green Bay, Brown County, Wisconsin, and having a power plant for the generation of electric power at High Falls, in the town of Stephenson, Marinette County, from which power is transmitted to Green Bay by wires strung on towers; that the assessors of the several taxing districts in which this company has property met and decided on the assessed valuation of the property of the company and the proportion thereof properly belonging to each taxing district; that the clerk of the town of Stephenson spread this valuation on the tax roll of that town as personal property and used such valuation in connection with the assessed valuation of all other real and personal property in that town in figuring the rate of taxation in the town for 1911; that he thus obtained a rate of about three per cent; that the rate of taxation at Green Bay, where by law the company pays its taxes, is about two per cent. and that the city treasurer of Green Bay turned over to the town of Stephenson as its proportion of the taxes paid by the company, two per cent. of the valuation of the company allotted to the town of Stephenson, which sum is about three thousand dollars less than three per cent. of such valuation; that the town treasurer, in making settlement with the county treasurer, tendered a delinquent return, including this three thousand dollars, as delinquent personal property tax, which return the county treasurer refused to accept, and that the town treasurer there upon refused to settle with the county treasurer. You further state

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that it seems to you that the Hydro-Electric Company has paid the full amount required by law and that, if the county accepts the three thousand dollars as delinquent personal property tax when it is not in fact such, then the county could not charge it back to the town of Stephenson on failure to collect it from the company and the county would thus lose that amount. You request my opinion as to whether the town treasurer is, under the circumstances, liable to a suit on his bond.

I do not attempt to decide whether the difficulty in question is caused by a mistake on the part of the town clerk in calculating and carrying out the amount of taxes due on the valuation of the Hydro-Electric Company's property apportioned to his town or by the failure of the city treasurer of Green Bay to collect the full amount due from the company.

Section 1112 of the statutes provides that

“If the treasurer (town treasurer) shall be unable to collect any taxes *mentioned in the tax roll* annexed to his warrant,” etc.,

he shall make out a statement thereof, and section 1114 provides that, upon filing such statement, together with the affidavit specified, with the county treasurer,

“he shall thereupon be credited by the county treasurer with the amount of taxes *so returned as unpaid.*”

Under these provisions it seems to me that there is no choice left to the county treasurer but to credit the town treasurer with the amount of his delinquent return, as section 1114 requires. That some particular tax included in the town treasurer's tax roll is invalid or for some other reason is improperly in such roll only goes to show why the town treasurer has been unable to collect it, but is no reason why he should be held responsible for such failure. The unpaid “taxes” with which, by section 1114, the town treasurer is to be credited, must be those, whether legal or illegal, which have been charged against him in the tax roll and warrant. And the illegality of such tax would not, it seems to me, affect the right of the county to charge the same back to the town as provided by section 1128.

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I am therefore of the opinion that, under the facts stated, there has been no breach of the bond of the treasurer of the town of Stephenson.

Taxation—County Treasurer should not include in charges for which land is sold for taxes any collector's fees but should include the two per cent penalty imposed by chap. 477, Laws of 1911 (sec. 925—152a).

MR. MORRIS E. YAGER,
District Attorney,

April 29, 1912.

Frederic, Wisconsin.

In your two letters of April 23d you state that several town and village treasurers in Polk county have collected a five per cent. collection fee upon taxes paid after February 1st, 1912, and you call my attention to chapter 477, laws of 1911, and request my opinion as to what per cent., if any, should be added by the county treasurer to the taxes, as collector's fees or penalty, in determining the sum for which lands should be sold at the annual tax sale.

Chapter 477, laws of 1911, was drafted by the tax commission and has been given a practical construction by that body to the effect that, in collecting the taxes of 1911, town, city and village treasurers may collect the same fees as were allowed prior to the enactment of the chapter. Even if such construction be permissible in order to preserve to such treasurers some compensation for their services in collecting the 1911 tax, I see no escape from the conclusion that chapter 477 does apply to the 1911 taxes so as to determine the amount for which lands should be sold at the annual tax sale. The law by its terms is in force from and after its publication, which was June 30th, 1911, and there is nothing to indicate that it was not intended to be applicable to the taxes of that year.

The obvious purpose of chapter 477 is to change the method of compensating town, city and village treasurers for collecting taxes from fees to, a fixed salary, at the same time imposing a penalty on taxes not paid prior to February 1st, which penalty

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goes into the town, city or village treasury. It seems to me that taxes once subject to this penalty remain so subject after the collection thereof is turned over to the county treasurer, and that the five per cent. collection fee having been abolished, the county treasurer has no right to collect it, even though it is still mentioned in sections 1112, 1114 and 1144. Section 1129 provides that any person may discharge the taxes returned to the county treasurer as delinquent at any time before sale by paying the same with 12 per cent. interest and all lawful charges thereon. A five per cent. collection fee is no longer such lawful charge, but, since the enactment of chapter 477, a two per cent. penalty on the amount of the taxes is such a charge.

Section 1135 provides that the county treasurer shall sell the land on which the taxes have not been paid, for a sum "sufficient to pay the taxes, interest at the rate of twelve per cent. per annum upon the amount of such taxes, and collector's fees from the first day of January next preceding the day of sale, and charges thereon." Since, as has been pointed out, there are no collector's fees now authorized by law, it seems to me that the county treasurer may not lawfully include any sum as such fees in the amount for which he sells the lands. But it seems clear also that the two per cent. penalty to which taxes not paid before February first "shall be subject" by chapter 477 is to be included as a charge against the land and should be included in the amount for which the lands are sold.

I do not lose sight of the fact that chapter 477 provides that the penalty shall be collected by the town, city or village treasurer, etc., without any provision for its collection by the county treasurer; but it does not seem to me that the legislature intended that taxes paid to the town, city or village treasurer after February first should be subject to this two per cent. penalty while, when paid to the county treasurer still later, should not be so subject. Of course, it may be argued that, by section 1129, taxes paid to the county treasurer are subject to interest at twelve per cent. from January first, which would be more than the two per cent. penalty, so that there is nothing absurd in construing the statutes as they now stand as providing for the two per cent. penalty only when the taxes are paid to the

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town, city or village treasurer subsequent to February first, the penalty when the taxes are paid to the county treasurer being superseded by the interest charged. The question is thus not free from doubt, but, as previously stated, I am of the opinion that taxes once subject to the two per cent. penalty remain so subject when returned for collection to the county treasurer, and that such two per cent. is a "charge" within section 1135, for which the lands are to be sold; but that the county treasurer should not include the five per cent. collection fee which existed prior to the passage of chapter 477, laws of 1911.

Taxation—Sales for taxes—Five per cent. collection fees abolished and two per cent penalty substituted.

MR. MORRIS E. YAGER,
District Attorney,
Frederic, Wisconsin.

May 6, 1912.

I note note that you do not agree with the conclusion which I reached in writing you on April 29th as to whether the two per cent. penalty should be included in the amount for which the county treasurer sells lands for delinquent taxes.

You state that the law will be strictly construed as to what are charges under section 1135 and that so construed neither the two per cent. penalty nor the five per cent. collection fees should be included, although you state that you believe that the legislature intended that the two per cent. penalty should take the place of the five per cent. fee. If such be the legislative intent should it not be given effect under the rules for construction laid down in *State ex rel. v. Railroad Commission*, 137 Wis. 80, 85? As indicated in my former letter the question is a doubtful one, and a serious one, as it seems probable that if the two per cent. penalty is not a proper charge and yet be included in making the sale, the sale would be void. On the other hand the county should not lose the two per cent. if it is entitled to it.

While not entirely confident that my construction of the section of the statutes involved is the correct one I am better satis-

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fed with it than with any other and see no reason to change the conclusion previously reached.

Taxation—County Board—Game and Fish—1. Register of Deeds may purchase land at a tax sale in his county and a valid tax deed may be legally taken by him.

2. A county board may fill vacancy caused by resignation of county clerk to take effect in future before the vacancy really occurs. Under Sec. 4560d subdivisions 56 and 57, one-third of fine imposed for dynamiting fish may be paid to informer.

JAMES KIRWIN,

District Attorney,

Chilton, Wisconsin.

May 19, 1911.

You make the following inquiries:

1st, whether the register of deeds of your county may legally purchase land sold for taxes by the county treasurer and whether a tax certificate issued on such sale to the register of deeds is valid; also whether a tax deed may legally be issued in due time thereon.

2nd, whether the county board has power to fill the vacancy that will be caused by the resignation of your county clerk, to take effect July 1st, 1911, before such vacancy actually occurs.

3d, whether the justice of the peace who has convicted two men for dynamiting fish and fined them \$50 and costs each may legally give one-third of such fine to the informer.

4th, under which statute the penalty should be imposed: section 4560a—14 of the laws of 1909, or section 4567m of the statutes of 1898.

In answer to your first question I will say that section 1143 provides in part as follows:

“It shall not be lawful for any county treasurer, county clerk, any of their deputies or clerks or any other person for them or any of them to purchase, directly or indirectly, property sold for taxes at any tax sale or to purchase any tax certificate or tax title held by the county or by any

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other person or persons whomsoever except for and on behalf of the county as provided by law," etc.

You will notice that this section expressly prohibits the treasurer and county clerk and their deputies or clerks from purchasing land so offered, but does not prohibit other county officers from purchasing. This section, standing alone, would raise the presumption that the other officers would be authorized to purchase land at tax sales. Section 692, to which you call my attention, does not prohibit county officers from purchasing at tax sales, as it only applies to purchasers of articles required by the county. Section 4549 contains, among others, the following provision:

"Any officer, agent or clerk of the state or of any county . . . who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, . . . in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account, order, warrant or receipt made by, to or with him in his official capacity or employment . . . shall be punished . . ."

This section prohibits the county officer from becoming personally interested in any sale made to him in his official capacity. The tax sale in question was made to the register of deeds in his individual capacity, and not as an officer. In the case of *Coleman v. Hart*, 37 Wis. 180, it was held by our Supreme Court that a county treasurer and his deputy could purchase a tax certificate from any other person than the county and could lawfully have a deed issued to themselves on such certificate. This was before section 1143 was amended prohibiting expressly the purchase of certificates by county officers from any other person than the county. Otherwise section 1143 contains practically the same provisions as at the present time.

It must also be noticed that sections 692 and 4549, above quoted, were already duly enacted statutes at that time.

See also *Gilbert v. Dutruit*, 91 Wis. 661.

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I am therefore of the opinion that under our statutes the register of deeds is not prohibited from purchasing land sold for taxes in his own county if the purchase be made in his individual capacity, and the certificate issued to the register of deeds in this case being void, it necessarily follows that a tax deed may in due course of time be legally issued on the certificate held by him.

In answer to your second question I will say that in volume 23 American & English Ency. of Law, 2nd edition, on page 347, the following rule is laid down:

“It is a common practice and undoubtedly proper for the appointing power, when the necessity for the exercise of the power is ascertained, to make appointments prior in time to that at which the term of office of the appointee is to begin, while the appointing power of the officer or body making the appointment will continue until the term of the appointee is to begin.”

See cases cited under Note 6.

Under this rule, which I think is applicable to the present case, I see no reason why the county board may not make the appointment prior to the first day of July, instead of waiting until after that date.

In answer to your third question I will say that under section 4567m the justice is authorized to pay one-third of the fine to the informer. With reference to sections 4560a—14 and 4560d, subdivisions 5, 6 and 7, which you believe to be contradictory and in regard to which you inquire as to which one should govern in the fixing of penalty, I will say that, so far as these two sections are in conflict, the latest enactment will be the law. Section 4560d, subdivisions 5, 6 and 7, was enacted after section 4560a—14.

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Taxation—Counties—Towns—Public Officers—The county treasurer has no authority to advance the amount of delinquent taxes to the town treasurer. Delinquent taxes, when collected by the county treasurer, belong to the county, until a sufficient amount has been collected to pay the amount due the county. The excess of the taxes so collected, over the amount due the county, belongs to the town.

HALBERT B. COLE,

June 14, 1912.

District Attorney,

Black River Falls, Wisconsin.

In your letter of the 12th inst., you say:

“The county treasurer has been to see me about the question of delinquent taxes. It seems that the county has been in the habit of advancing the town the tax money on delinquent taxes and then getting the money later on, for itself.

“Now there is a percentage forfeit, as you know, on delinquent taxes and the question is, would the town or the county be entitled to that percentage?”

Section 1114 of the statutes provides for the filing by the town treasurer with the county treasurer of a statement and affidavit of unpaid taxes and that

“he shall thereupon be credited by the county treasurer with the amount of taxes so returned as unpaid and doubly assessed, except the five per cent. collector’s fees, and he shall be allowed by the county treasurer, in settlement, his fees for making his return . . . All taxes so returned as delinquent shall belong to the county and be collected, with the interest and charges thereon, for its use; . . . but if such delinquent taxes, exclusive of the five per cent. collection fees, exceed the sum then due the county for unpaid county taxes such excess, when collected (with the interest and charges thereon), shall be returned to the town, city or village treasurer for the use of the town, city or village.”

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You will note that there is no authority for the advancement by the county treasurer to the town of the tax money on delinquent taxes: that when such delinquent taxes are paid, the amount thereof is to belong to the county. There is this further provision, that, if such delinquent taxes as so collected by the county treasurer exceed the unpaid county taxes, then such excess shall be returned to the town for its use. The five per cent. collection fees, however, are in no case to be counted in determining whether or not there is such an excess.

In your inquiry you do not state whether, in the case you have in mind, the amount of delinquent taxes equals or exceeds the unpaid county taxes.

I inclose herewith copies of two opinions recently rendered by this department, relating to the change in the law regarding the collection fees. These opinions are to be considered in connection with what is herein stated. In other words, there is no longer a five per cent. collection fee, but there is a two per cent penalty for non-payment of taxes within the time required by law.

Taxation—State Lands—Lands held by the state under a contract of purchase by which the state agrees absolutely to pay for such land, and which are in its possession, are not subject to taxation.

HON. E. M. GRIFFITH,
State Forester.

June 28, 1912.

In your letter of June 27th you state that you are informed by the town clerk of Pine Lake that the county clerk tells him that certain lands purchased by the state from the G. F. Sanborn company are assessable until 1914 and that Mr. Shefler (town clerk, wishes to know whether the county clerk is correct. You state that the lands purchased from the G. F. Sanborn company have been purchased under contract dated June 1, 1911, the deeds being held in escrow by the Central Wisconsin Trust Company, to be delivered to the State Board of Forestry upon the com-

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pletion of the payments for the land; that the land contract was recorded in the two counties in which the lands lie on September 19th and October 10th, 1911; that the state is in full possession of the lands conveyed and that two payments have been made on the contract, and you inquire whether these lands are subject to taxes.

It appears from the contract inclosed by you in your letter that this contract was entered into June 1st, 1911, and that, among other things, it contains the following provision:

“The said party of the second part further covenants and agrees that it will pay all taxes, special or general, which have been assessed on the above described premises since the first day of January, 1911, and also all such as may hereafter be assessed thereon whenever such taxes shall become due and payable by law until the aforesaid purchase money be fully paid in the manner above stated.”

This agreement to pay taxes is merely an agreement to pay such taxes as may lawfully be assessed against the property. In other words, the fact that the contract contains this clause does not authorize the local authorities to levy taxes against this land if they would have had no authority to levy such tax in the absence of such a provision in the contract.

Land “owned exclusively by . . . this state” is exempt from taxation.”

Section 1038, subd. 1, Stats.

Biennial Report and Opinions of Attorney General for 1910, pp. 694, 695.

A mortgagor is the absolute owner of the mortgaged land.

Cayon v. Dwelling House Ins. Co., 68 Wis. 510.

The relation between vendor and purchaser in possession under a contract of purchase of land is analogous to that of mortgagor and mortgagee.

Button v. Schroyer, 5 Wis. 598.

Huebschman v. Baker, 7 Wis. 542.

Mowry v. Wood, 12 Wis. 413.

Superior Consolidated Land Co. v. Superior, 81 Wis. 656.

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First Nat. Bank v. Agnew, 45 Wis. 131.
Church v. Smith, 59 Wis. 492.
Northrup v. Trask, 39 Wis. 515.

Such a purchaser is the entire, unconditional and sole owner of such land.

Johannes v. Standard Fire Office, 70 Wis. 197.
Wolff v. Theresa Village Mut. Fire Ins. Co., 115 Wis. 402.
Evans v. Crawford Co. Farmers Mut. Fire Ins. Co., 130 Wis. 189.

In case of a contract for purchase of land,

“The deed relates back to the contract, and, for the promotion of justice and for the protection of the purchaser, the title is considered, as between the parties, as having vested in the grantee from the time the contract was made.”

Krakow v. Wille, 125 Wis. 284.

The real transfer, when a part of the consideration is paid, takes place at the time of making the contract.

Western Land & C. Co. v. Copper River Lumber Co., 138 Wis. 404.

In the absence of an agreement on the subject it is the duty of the vendee in possession of land under a contract of purchase to pay taxes assessed after the commencement of his possession.

27 Am. & Eng. Ency. of Law (2nd ed.), 748.

Williamson v. Neeves, 94 Wis. 657.

There is no assessment or levy of taxes until after the meeting of the county board in November.

Biennial Opinions of Attorney General for 1910, pp. 694, 695.

As this contract was made the first day of June, there were no taxes levied or assessed against the land at that time. It appears to me that, under the circumstances existing here, the land was not properly subject to taxation. It is true that, in the case of *City of Milwaukee v. Milwaukee Co.*, 95 Wis. 424, it was

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held that the taxes in that case were properly assessed against the land. The court, however, based this opinion upon a finding that there was not a contract of purchase, but that the contract merely amounted to an option in the city for the purchase of the land, and so distinguished it from the case of *Williamson v. Neeves, supra.*

Official Opinions—Trade Marks.

OPINIONS RELATING TO TRADE MARKS.

Trade Marks—Trade Names—Words in common use when used for advertising purposes cannot be registered as a label or trade mark under Sec. 1747a Wisconsin Statutes.

HON. JAMES A. FREAR,

Sept. 10, 1910.

Secretary of State.

I am in receipt of your letter of the 8th instant, in which was enclosed a communication from Milton J. Knoblock, Esq., of Racine, Wis., together with application for registration of a label, or trade name.

You ask for an opinion as to the advisability of receiving the same for record in your office under the law regulating the registration of labels and trademarks.

Section 1747a, Wis. Stats., is in part as follows:

“Any person, firm, co-partnership, corporation, association, or union of workingmen, which has heretofore adopted or used or shall hereafter adopt or use any label, trade-mark, trade-name, term, design, pattern, model, device, shop-mark, drawing, specification, designation, or form of advertisement, for the purpose of designating, making known, or distinguishing any goods, wares, merchandise, or other product of labor or manufacture as having been made, manufactured, produced, prepared, packed or put on sale by such person, firm, co-partnership, association, or union of workingmen, or by a member or members thereof, he or they, if residents of this or any other state of the United States, and such foreign corporations as may have

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been duly licensed to transact business in the state of Wisconsin, may file an original, a copy, or photographs, or cuts with specifications of the same for record in the office of the secretary of state, by leaving two such originals, copies, photographs, or cuts with specifications, the same being counterparts, fac-similes, or drawings thereof, with said secretary and by filing therewith a sworn statement, specifying the name of the person, firm, co-partnership, corporation, association, or union of workingmen, on whose behalf such label, trademark, term, trade-name, pattern, model, design, device, shop-mark, drawing, specification, designation or form of advertisement is to be filed, the class of merchandise and a separate description of the goods to which the same has been or is intended to be appropriated, the residence, location, or place of business of such party, that the party, on whose behalf such label, trademark, trade-name, term, design, pattern model, device, shopmark, drawing, specifications, designation or form of advertisement is to be filed, has the right to the use of the same, and that no other person, or persons, firm, co-partnership, corporation, association, or union of workingmen has such right either in the identical form or in any such near resemblance thereto as may be calculated to deceive, and that the originals, copies, photographs, or cuts, counterparts, fac-similes, or drawings filed therewith are correct."

Mr. Knoblock expressly states that the applicants "have no intention of doing business under the name of 'The People's Store,' but transact all their business under the name 'Alshuler Brothers;'" that the names for which application is made to register are to be "used as labels as a form of advertisement and to designate the place of business."

There is nothing in the words "The People's" or "The People's Daylight Clothing Store" which constitutes a form of advertisement to which exclusive claim can be made. The applicants sell at retail men's and boys' clothing and furnishings. It is not claimed that there is anything peculiar about the goods handled by the applicants, in make or quality, that would dis-

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tinguish them from clothing and furnishings sold by other dealers. The place of business can be readily designated by street and number and no registered name is necessary for that purpose.

A trade name, or trademark, or label, may be adopted or used for the purpose of designating, making known or distinguishing any goods, wares, merchandise, or other product of labor or manufacture as having been made, manufactured, produced, prepared, packed or put on sale by the party using such trade-name, trademark or label, but no provision is made for the use of two trade-names, trademarks or labels for this purpose by the same person, firm or co-partnership. The sworn statement of the applicants fails to show that the names for which application is made to register are not used or adopted by any firm, co-partnership or union of workingmen.

My opinion is that the application should not be recorded in your office.

Trademarks—Registration of labels or trademarks under our statute, discussed.

HON. J. A. FREAR,

Sept. 28, 1910.

Secretary of State.

Yours of August 13th was duly received. You inclose therewith a letter from Mr. C. P. Griffin, of San Francisco, wherein he asks to be advised regarding the registration of labels and trademarks in your office. Mr. Griffin submits the following questions:

1. "If I use the same label upon a great number of different commodities, will your office require me to file a label having the name of each commodity upon it?"

2. "Can I cover a great number of commodities and file a label having the commodity omitted therefrom while I insert in my claim that the label is claimed for use upon a great number of commodities?"

3. "If I use a single trademark, as for example 'Uneeda,' upon a great number of commodities, can I claim the use

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of said trademark for all of said commodities in one application?"

4. "If I claim the same trademark for a great number of commodities, will you require me to file a separate application and claim in each class for all goods of the same descriptive qualities?"

In answer to the first question I will say that under our law it is not required that the label filed in your office have upon it the name of each commodity with which it is used. Under section 1747a, however, it is necessary to file with such label a sworn statement specifying the name of the person, firm, etc., in whose behalf such label, trademark, etc., is to be filed and the class of merchandise, with a separate description of the goods to which the same is or is intended to be appropriated, the residence, location and place of business of the party and a statement of the party in whose behalf it is to be used, as to the right to use the same, and that no other person has a similar trademark or the right to use such or any resembling it. The description or enumeration of the goods is to be made in a sworn statement, which is to be filed in your office, and the names of the commodities are not to be upon the label.

My answer to the second question is yes, provided the commodities are named in the sworn statement filed in your office.

The third question I answer in the affirmative.

In reply to the fourth question I will say that they may, if desired, file a separate application for each class of goods, but, under our law it is not necessary, so long as the claim, label or trademark covers all the commodities.

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Trademarks—To entitle trademarks, trade-names, etc., to registration, law must be strictly complied with. What may be recorded as trademarks.

HON. J. A. FREAR,

September 21, 1911.

Secretary of State.

I have before me yours of the 18th, inclosing an application of the Price Cereal Products Company for the registration of a trademark, to be designated "Dr. Price's Algrain" or, "Dr. Price's" alone, or, "Algrain," and asking for an official opinion as to whether or not any or all of said names are entitled to be recorded as trademarks.

Section 1747a of the statutes is the one providing for the registration of trademarks, trade-names, etc. Under this section the person, firm or corporation desiring to register a trademark or trade name is required to file with you a sworn statement "specifying the class of merchandise and a separate description of the goods to which the same has been or is intended to be appropriated."

The affidavit filed by the Price Cereal Products Company specifies the class of merchandise, but it does not give a separate description of the goods to which the proposed trademark has been or is intended to be appropriated. Such statement, in order to comply with the statute, must further specify that "no other person or persons, firm, co-partnership, corporation, association or union of *workingmen* has such right, either in the identical form or in any such near resemblance thereto as may be calculated to deceive."

You will notice that the affidavit filed by the Price Cereal Products Company leaves out those words herein underlined. To entitle them to register their copyright with you, it is necessary that a strict compliance with this statute be had. This not being a strict compliance, this company is not entitled to register their proposed trademark, or trade name.

As they will probably file another statement remedying these defects, you will probably desire an opinion as to their right to register the particular words indicated in their statement. The office of a trademark is to point out the true source, origin or

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ownership of goods to which the mark is applied, or to point out and designate a dealer's place of business, distinguishing it from the business locality of other dealers.

Marshall v. Pinkham, 52 Wis. 572.

Dunbar v. Glenn, 42 Wis. 118.

Gessler v. Grieb, 80 Wis. 21.

Fish Bros. Wagon Co. v. La Belle Wagon Works, 82 Wis. 546.

Words merely descriptive of the kind, nature, style, character or quality of the goods or articles sold cannot be exclusively appropriated and protected as a trademark.

Marshall v. Pinkham, *supra*.

Gessler v. Glenn, *supra*.

Listman Mill Co. v. Wm. Listman Milling Co., 88 Wis. 334.

Opperman v. Waterman, 94 Wis. 583.

Words of a generic or geographical character or merely descriptive of the article manufactured, which can be employed with truth by other manufacturers, are not entitled to legal protection as trademarks.

Dunbar v. Glenn, *supra*.

Opperman v. Waterman, *supra*.

Arbitrary or fanciful words or phrases may be registered as trademarks.

28 Am. & Eng. Ency. of Law 2nd ed., 359.

Dunbar v. Glenn, *supra*.

Listman Mill Co. v. William Listman Milling Co., *supra*.

Fish Bros. Wagon Co. v. La Belle Wagon Works, *supra*.

The proper name of the manufacturer of an article cannot be made a trademark, so as to prevent any other manufacturer of the same name from affixing such name to a similar article made and sold by him, where no unfair means are used to mislead purchasers into a belief that such article is manufactured by the

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person who first sold and continues to sell a like article under that name.

Marshall v. Pinkham, *supra*.

Fish Bros. Wagon Co. v. La Belle Wagon Works, *supra*.

If there be a false representation as to the name of the maker of the particular articles, the registration of such name as a trademark will afford no protection.

28 Am. & Eng. Ency. of Law 355.

If, however, the public are not misled, then such registration as a trademark will protect.

28 Am. & Eng. Ency. of Law 355.

The manufacturer must not use his name in such a way as to mislead the purchaser, giving the impression that the articles manufactured by him are the same as those made by another manufacturer of the same name. If he does, then such name, if registered as a trademark by the other manufacturer, will afford such other manufacturer protection.

Baker v. Baker, 115 Fed. 297.

Under these authorities, it is my opinion that any of the names indicated may be registered as a trademark. Such registration, however, would not prevent the use of the name "Dr. Price's" by another manufacturer who is a physician and whose name is Price.

Official Opinions—The University.

OPINIONS RELATING TO THE UNIVERSITY.

University—Insurance—A launch belonging to the University, burned on a steamer at Poughkeepsie, N. Y., is covered by insurance provided for under ch. 68 Laws of 1905.

HON. GEORGE E. BEEDLE,

Commissioner of Insurance.

Yours of August 5th, together with a letter from M. E. McCaffrey, Secretary of The Regents of the University of Wisconsin, and a letter from E. H. Ten Eyck, is received. It appears from these letters that on June 26th, 1910, the Hudson river steamer Poughkeepsie was burned; that the University coaching launch was on deck at the time and was damaged to a considerable extent; that this launch was taken to the East by the University team for use in the competitive races with Eastern universities. You ask whether the loss is covered by the University insurance fund.

Insurance on state buildings and other state property is provided for in chapter 68 of the laws of 1903, said insurance to cover all the property of the State of Wisconsin. I understand that under this provision you have insured the boathouse of the University and all its contents and, if I am correctly informed, the launch in question is kept in the boathouse and is the property of the University. There are no rules provided for in this law limiting the insurance to property kept at a certain place and providing that property shall not be covered by the insurance if taken from the location in which it is insured. The launch referred to is supposed to be taken out of the boathouse

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and used upon the water. It is perfectly legitimate use of the launch for the crew to take it to the East when engaging in Eastern competitive races. It seems to me there can be no question that the launch is covered by the insurance provided for in chapter 68 and, as it was injured while in legitimate use and for which it was purchased, I am of the opinion that the loss is covered by the State insurance.

University—Residence—To entitle a person to free tuition at the University a bona fide residence in this state of one year must be shown.

A minor child may have a residence for school purposes at a different place than the home of its parents.

MR. M. E. McCAFFREY,

October 15, 1910.

Secretary Regents of U. of W.

You say you are directed by the Regents to request a ruling from me on the meaning of section 388, statutes of 1898, as amended by chapter 344 of the laws of 1909. Said section provides as follows:

“No student who shall have been a resident of the state for one year next preceding his admission at the beginning of the academic year, shall be required to pay any fees for tuition in the university, except in the law department and for extra studies; the regents may prescribe rates of tuition for any pupil in the law department, or who shall not have been a resident as aforesaid and for teaching extra studies. Attendance at the university shall not of itself be sufficient to effect a residence.”

You inquire whether a person under this section who has resided within the state for one year next preceding his application for admission to the University, is entitled to exemption from payment of the non-residence fee irrespective of whether such person is a citizen or can become a citizen of Wisconsin. You also state that you have difficulty with the legal definition of a

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resident, and you inquire whether a minor is a resident of the state who comes here and is not self-supporting, and the residence of his parents is in another state.

In answer to your first inquiry I will say that section 388 requires mere residence for one year in this state irrespective of the question of citizenship. An alien resident would be entitled to be admitted to the University. If the law makers had intended to exclude persons who were not citizens of this state it would have been an easy matter to say so. The term "resident" does not necessarily include citizenship.

In answer to your second question I will say that our Supreme Court has never passed upon the question as to what constitutes residence for the purpose of exemption under this section, but in the case of *State ex rel. School District No. 1 v. Thayer*, 74 Wis. 48, our Court has held that a minor may have for school purposes a residence other than that of its parents and that in the statute which requires a pupil to reside in the school district the word "reside" was used in its general popular sense rather than in the restricted technical sense of legal domicile.

I believe our Supreme Court would construe the word "reside" in section 388 in a similar manner. As was held in that case the children only are entitled to free tuition as are actually residing in the district for other as a main purpose than to participate in the advantage which the school affords. Section 388 provides that attendance at the University shall not in itself be sufficient to effect a residence. A minor may be a resident in the State of Wisconsin in my opinion although the parents may reside outside of the state and the legal domicile would be with the parents under the general rule. If the residence were established in this state for other purposes than the attendance at the University, such minor child would be exempt under section 388, but in this case you state where the minor comes to this state solely to attend the University and is not self-supporting and the parents reside outside of the state, such child would not have a residence in this state such as would entitle it to exemption under said section 388.

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University of Wisconsin—Regents have no authority to purchase land on land contract, relying on future appropriations by the legislature with which to meet the payments as they come due.

HON. T. E. BRITTINGHAM,

October 16, 1911.

Chairman Executive Committee,

Board of Regents University Wisconsin.

In your letter of October 13th you make the following statement:

“The University of Wisconsin, having funds for only a small portion of certain land purchases that it contemplates making, desires to contract for certain real estate and make payments on same over a period of years without having funds set aside for that purpose, depending on future gifts or funds from the Legislature with which to make such payments,”

and you ask whether the Regents may legally do this.

On page 587 of the biennial report of the Attorney General for 1906 appears an opinion given by former Attorney General Sturdevant as to the power of the Board of Regents to borrow money. It is there held that the Board has power to borrow money in anticipation of a tax to be collected for its support or of receipt of such sum as has been appropriated by the Legislature, but that it cannot borrow to exceed such amount. Mr. Sturdevant gave quite an extensive explanation of the law and, if you will refer to that opinion, it will, as it seems to me, answer the question asked by you.

Of course, in purchasing land upon a contract, the Board would be incurring indebtedness to the same extent as if the money were borrowed.

On page 811 of the biennial report for 1910 former Attorney General Gilbert gave a similar opinion as to the power of the State Park Board to incur indebtedness. He there held that this board has no authority to incur indebtedness beyond the appropriations that have already been made by the Legislature.

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In my opinion the Regents have no legal authority to purchase real estate upon land contract, depending on future appropriations by the Legislature for funds with which to meet the indebtedness thus contracted.

University—Board of Regents—The Board of Regents of the University cannot legally furnish heat for the Y. M. C. A. building, free of charge.

M. E. McCaffrey,

January 4, 1912.

Secretary Board of Regents University of Wisconsin.

In your letter of January 2nd you quote as follows from the minutes of the regular meeting of the Board of Regents held December 17th:

“A communication was presented from the Young Men’s Christian Association, signed by John B. Winslow, as president of the Board of Directors, and M. V. O’Shea of the Advisory Committee, requesting that the Y. M. C. A. building be connected to the university heating system. On motion of Regent Jones, with second by Regent Martin, the matter was referred to the Athletic Committee.”

You also inclose a copy of a letter from A. P. Nelson, Chairman of the Athletic Committee, in which he asks that you request my opinion as to whether the Board can legally and properly appropriate any money for the purpose of heating the Y. M. C. A. building, it not being any part of the University property, but belonging to a separate organization.

From that letter I assume that the question is, whether or not the Board of Regents can legally furnish heat for the Y. M. C. A. building from the heating plant of the University without making a charge therefor.

The Board of Regents of the University is merely an arm of the State. While the Board is created a corporation, it merely holds the property in trust for the people of the whole state. It is elementary that the State may not appropriate money rais-

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ed by taxation, for private purposes. A large part of the funds of the University comes from the general funds of the State and is provided by taxation. The Y. M. C. A. is a private corporation and money appropriated to it would be money appropriated for a private purpose. It follows that the Board of Regents cannot legally heat the building in question from the University heating plant free of charge. I do not at this time pass, upon the question of their right to so heat this building for compensation, as I do not understand that that question is now up for consideration.

University—Regents of university have no authority to sell lands belonging to State.

HON. T. E. BRITTINGHAM,

January 10, 1912.

*Chairman Executive Committee Board of University
Regents.*

Your favor of the 3rd inst. is received. You ask me to inform you whether the board of regents of the university of Wisconsin can dispose of university lands without an act of the legislature.

In reply to this inquiry would say that in my opinion your query should be answered in the negative. Section 185 of the Wisconsin statutes provides in part:

“The secretary of state, treasurer and attorney general shall constitute a board of commissioners for the sale of the school and university lands and for the disposition of all public lands and they have control of the investment of the funds arising therefrom and shall be designated ‘commissioners of the public lands.’ They have the general care and supervision of all lands belonging to the state or in which it has an interest or which are or may be held in trust for it, unless the superintendence thereof is vested in some other officer, board or body.”

This section simply follows the constitutional provision with reference to school and university lands, to-wit, Article 10, Sec.

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VII, which provides that "The secretary of state, treasurer and attorney general shall constitute a board of commissioners for the sale of school and university lands and for the investment of the funds arising therefrom."

The board of university regents are clothed with large discretionary powers pertaining to the management and government of the institution but I find no statutory authority giving to the board of regents the power to sell or dispose of real estate. Section 379, Wisconsin statutes, provides in part:

"The board of regents and their successors in office shall constitute a body corporate by the name of 'the regents of the university of Wisconsin' and shall possess all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law, etc."

In the case of *State v. Regents*, 54 Wis. 159, the Supreme Court held: "The board of regents of the state University as a corporate body has no powers except such as are conferred upon it by statute either by express language or by fair implication."

I find no statutory authority giving to the board of regents the power to sell university lands either expressly or by implication, and I am therefore of the opinion that the board has no such authority.

—

University—Appropriations—State Funds—On money transferred from the general fund to the University fund income, pursuant to Sec. 2, Chap. 631, Laws 1911, no interest should be charged.

HON. H. C. BUMPUS,

February 27th, 1912.

Business Manager, University of Wisconsin.

I am in receipt of your inquiry of the 26th, wherein you inquire as to the validity of a claim made by Honorable A. H. Dahl, State Treasurer, against the Regents of the University of Wisconsin for interest upon certain moneys transferred from the general fund to the University fund income, pursuant to section 2 of chapter 631 of the laws of 1911.

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The section referred to provides:

“The secretary of state, if, in his judgment, the conditions of the general fund will warrant it, with the approval of the governor, is authorized to transfer, after the beginning of each fiscal year until 1913, and before the collection of the tax provided for the support of the University for such fiscal year, from the general fund to the University fund income, such sum or sums from the general fund to the current expenses of the University, provided that such sum or sums shall not exceed one hundred and fifty thousand dollars for any fiscal year; but immediately upon the collection of such tax for any fiscal year for the support of the University the secretary of state shall transfer the amount so loaned from the University fund income to the general fund by a proper transfer.”

It will be noted that this section contains no provision as to the payment of interest. The general rule is that no interest can be collected upon any account or upon any evidence of indebtedness, in the absence of an agreement to pay interest, until the same becomes due. Here the loan, if it be considered as a loan, does not become due until the collection of the tax for the fiscal year and immediately upon such collection it is made the duty of the Secretary of State to make the proper transfer from the University fund income to the general fund. There would, therefore, be no interim between the time of the coming due of such loan and the payment of the loan. In my opinion no interest can be collected on such loan.

Another reason for reaching this conclusion is that section 1 of this same chapter provides, in part:

“The commissioners of public lands may direct the state treasurer, from time to time, to set apart such sums by way of loan to the fund known as the University fund income for the University uses from uninvested moneys in the trust fund for a per annum when so uninvested, and in their judgment shall be prudent, such loans to be repaid

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to the trust fund from the tax hereinbefore appropriated with interest at the rate then required to school districts.”

It will be noted that here interest is specified. It is fair to presume that, had the Legislature intended that interest be paid upon the amount authorized to be transferred from the general fund to the University fund income, they would have specified the interest in section 2, the same as they did in section 1.

University—1. Under chapter 478 laws of 1911 the University may use any part of the money in the experimental improvement fund in payment of services of men and other expenses.

2. Act is not mandatory.

HON. JAMES F. TROTTMAN,

April 11th, 1912.

President Board of Regents University of Wisconsin.

Under date of April 10th you have submitted to me the following questions concerning chapter 478 of the laws of 1911:

“1st. Whether the law authorizes the University to use any part of the appropriated fund in payment of the services of men and of other expenses incidental or necessary to operating and maintaining the stump-pulling machines mentioned in the act?

“2nd. Whether this act is mandatory upon the Regents or whether the Regents may exercise their discretion in regard to purchasing or operating stump-pulling machines?”

In answer to your first question I will say that section 392em—7 provides as follows:

“For the purpose of carrying out the provisions of this act there is appropriated out of any money in the treasury not otherwise appropriated the sum of ten thousand dollars, and any unexpended balance shall be paid over to the treasurer of the board of regents to be placed in the experimental improvement fund hereby created.”

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In the preceding section it is provided that the moneys in the experimental improvement fund shall be expended upon order or warrant of the Dean of the College of Agriculture and upon the approval of the Governor, for the purpose of operating, maintaining and replacing when necessary, the stump-pulling machines therein provided for.

I am of the opinion that the University if authorized to use any part of the appropriation in payment of the services of men and of other expenses incidental and necessary to the operation and maintenance and replacing of when necessary, the stump-pulling machines. Under the plain wording of the statute I see no escape from such conclusion.

In answer to your second question I will say that it is my opinion that the act is not mandatory upon the Regents, as, by section 1, the Board of Regents is authorized to purchase not to exceed two stump-pulling machines. Of course, after the purchase of these machines, they must be used for the purpose for which the board is authorized to purchase them and in that sense it is mandatory upon them. The Regents could not purchase the machines and then use them for any different purpose than is authorized by the statute. The provisions of the statute must be complied with in using the machines, and they could not be used in violation of any provisions of this statute.

Official Opinions—Weights and Measures.

OPINIONS RELATING TO WEIGHTS AND MEASURES.

Weights and Measures—Food—Under Sec. 1665 of the statutes as amended by Chap. 566, Laws of 1911, commodities not in their natural state cannot be sold by numerical count, unless agreed upon in writing.

HONORABLE J. Q. EMERY,

December 5th, 1911.

State Dairy and Food Commissioner.

In your inquiry of December 2nd you call my attention to subdivision 25 of section 1665 of the statutes, as amended by chapter 566 of the laws of 1911, reading as follows:

“All dry commodities not otherwise specified in this section shall be bought and sold only by standard dry measures, standard weight, or numerical count except where parties otherwise agree in writing;”

and you ask whether the term “numerical count” as used in this law is limited to articles in their natural state, such as apples, pears, oranges, peaches, eggs, etc., or whether it includes articles such as butter, lard, breakfast foods, candy, etc., put up and sold in cartons.

You ask further:

“If it should be held that butter, lard or candy, when put in a carton or box, may be included within the term of the law as sold by “numerical count,” then, if the same articles should be wrapped in ordinary paper packages, may such packages also be sold by ‘numerical count,’ with the package considered as the counting unit?”

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You state that you find upon the market butter put up in cartons containing not more than fifteen ounces, sometimes not more than fourteen ounces; that you find lard put up in pails and designated as "No. 1," "No. 3" and "No. 5," in which the lard and pail together commonly weigh one, three and five pounds respectively; that you find candy put up in boxes, sometimes numbered as "No. 1," "No. 2" and "No. 3," and usually weighing with the box, one, two and three pounds respectively. You say that these articles are samples of numerous similar articles found on the market and sold under similar conditions.

Chapter 566 of the laws of 1911 is a comprehensive law, relating to weights and measures. Section 4 of that chapter provides in part as follows:

"Whenever any of the articles or commodities mentioned in this section shall be sold by the bushel or fractional part thereof and no special agreement as to weight thereof made shall be made in writing, the measure thereof shall be ascertained by avoirdupois weight, and shall be computed as follows:"

Then follows the weight per bushel of a number of different articles, some in their natural state and some that have been prepared by drying, others that have been through a process of manufacture. It also provides for the weight of a cord of hemlock bark.

Subdivision 25, quoted in your inquiry, follows these provisions. Other parts of the same chapter provide what the capacity of various measures shall be when used for various products.

The evident intent of the law was to secure to the consumer the full amount of any commodity for which he supposes he is paying. I have not been able to find any case in which a similar provision of law has been interpreted by the courts. The case that perhaps comes nearest to it of any that I have been able to find is that of *State v. Swift & Co.*, 84 Neb. 244; 120 N. W. 1127. The prosecution in this case was brought under a statute providing in part that

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“for the purposes of this act any article shall also be deemed to be misbranded . . . in the case of food . . . if sold for use in Nebraska, and in package form other than canned goods, if contents, weight, or measure are not correctly stated on the outside of the package.”

It was there held that hams and bacon wrapped in cheese-cloth, with two sheets of paper outside of the cloth, were not food in package form. Among other things the court said:

“It is well known that many articles of food are packed, bound, or put together in sizes determined by the manufacturer, and intended to pass in trade from hand to hand as of a given weight or measure. For example, butter put up in bricks, intended to represent one pound each, strawberries packed in boxes supposed to hold a quart each, teas and coffees put up in pasteboard boxes intended to pass as weighing one pound each, and so on through a great variety of foods. These are strictly packages within the meaning of the law. They are packed or put together, collected, and made into forms and sizes convenient to pass in trade from hand to hand. It is not so with a ham or a side of bacon. Their forms, sizes and weights are determined by natural processes, such as the size, weight and condition of the animal slaughtered, which are not within the control of the packer. They are not collected or put together, nor have they ever been known to be sold as of a given size, quantity or weight. . . . It is well settled as a proposition of law that, where the words of a statute are of doubtful meaning, the purpose of the legislation may be considered as adding to their interpretation, and we come now to consider that question. It seems apparent that it was the intention of the Legislature in passing the act in question to prohibit the various kinds of fraud and deceit which have been too often practiced in recent years in the manufacture and sale of food products. . . . It therefore seems clear that acts which have no tendency to cheat or defraud the

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purchaser or consumer of such products are not within the letter or spirit of the statute.”

In this case the meat was properly labeled, but the weight was not stated upon the outside of the package. It appears, however, that each ham or side of bacon was weighed and sold by the pound, no deduction being made for weight of wrappings, but the purchaser could take the meat either wrapped or unwrapped at the same price per pound.

In my opinion the term “numerical count” as used in the law in question is limited to articles in their natural state. To hold otherwise would allow the merchant or manufacturer to evade the spirit of the entire law by simply wrapping all commodities offered for sale in packages of such size as he himself might determine and then selling such packages by numerical count. I do not believe that it was the intention of the Legislature to permit this to be done. Of course, the proper construction of this law is a question not altogether free from doubt. The statute should be liberally construed, to carry out the purposes for which the law was enacted. On the other hand, it being a penal statute, the court would construe it strictly as against the State. If this provision is tested in the courts, I am not altogether certain that the construction I have placed upon it would be followed by the court. I believe, however, that until the court has placed a different construction upon it, this is the construction you should follow in administering the law. .

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Weights and Measures—Bonds—Surety Companies—The bond to be given by manufacturers of milk bottles, under the provisions of Sec. 1666a of the statutes, as found in Chap. 566 of the Laws of 1911, should not be given for a definite time, as, for a year, but should contain no date of expiration.

Such bonds when given by a surety company, should be accompanied by a certificate from the Commissioners of Insurance that such company is authorized to do business in this state.

HONORABLE J. Q. EMERY,

January 8th, 1912.

*Dairy and Food Commissioner, Ex Officio Superintendent
of Weights and Measures.*

I herewith return the bond furnished by the Butler Bottle Company, of Butler, Ohio, together with the letter from the American Bonding Company, accompanying same. Section 1666a of the statutes, as found in chapter 566 of the laws of 1911, provides in part:

“The designating number shall be furnished by the state superintendent of weights and measures upon application by the manufacturer, and upon filing by the manufacturer of a bond in the sum of one thousand dollars, with sureties to be approved by the Attorney General, conditioned upon their conformance with the requirements of this section.”

This provision does not seem to contemplate that the bond shall be given for a definite period, as for one year, as is the case in the bond given by the Butler Bottle Company, which by its terms expires December 31st, 1912. In my opinion this is not a compliance with the section from which I have quoted. The bond is not accompanied by a certificate of the Commissioner of Insurance that this bonding company is authorized to do business in this state. It is necessary that such certificate be furnished with each bond filed, or the bond cannot be approved.

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Weights and Measures—The marking required by Chap. 566 Laws of 1911, to be placed on milk bottles, must, as to the capacity of the bottle and the word “sealed,” be placed on the side of the bottle. The other marking may be placed either on the side or on the bottom of the bottle.

HONORABLE J. Q. EMERY,

January 8th, 1912.

Dairy and Food Commissioner, Ex Officio Superintendent of Weights and Measures.

I return herewith the bond of the Empire Bottle and Supply Company, together with the letter accompanying the same. The certificate of the Commissioner of Insurance that the United States Fidelity and Guaranty Company is authorized to do business in this state is now attached to the bond and I therefore approve said bond.

The company, in their letter to you, ask whether it would be possible to put on the neck of bottles “sealed with the number,” as it would be more plainly seen than on the bottom of the bottle.

The provision of the statute is that

“Bottles or jars used for the sale of milk shall have clearly blown or otherwise permanently marked in the side of the bottle the capacity of the bottle and the word ‘sealed’ and in the side or bottom of the bottle the name, initials or the trademark of the manufacturer and designating number.”

From this it appears that it is necessary that the word “sealed” appear in the side of the bottle, together with the capacity of the bottle. The name, initials or trademark of the manufacturer, with the designating number, may appear either in the side or on the bottom of the bottle. I presume that it would be as easy for this company to mark these bottles in the side as it would be on the neck. With the ordinary shape of a milk bottle, I presume that, even if it were marked in the neck, it might be construed as a compliance with the law, as most of these bottles are nearly the same size

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in the neck as they are in the body. To avoid all question, however, it would be better to have the marking appear below the neck.

Weights and Measures—Forfeitures—Criminal Law—Phrase “except the first sale within the state in the original package,” construed.

“Dry commodities” defined.

As to those commodities the weight per bushel of which is specifically fixed by Sec. 1665, there is only one standard for sale by the bushel, and that is the weight so fixed.

The sale or use of short measure berry boxes, crates or barrels, even though marked “short,” or with a true statement of their contents, is prohibited.

In the absence of some provision of law to the contrary, forfeitures go to the state.

The violation of a public statute, punishable by fine, constitutes a criminal offense.

HON. J. Q. EMERY,

January 31, 1912.

Dairy and Food Commissioner.

You state question has arisen as to the meaning and scope of the expression “except the first sale within the state in the original packages,” where that expression occurs in paragraph 14 of section 1668, Chap. 566, Laws 1911; and you ask if the meaning of the term “original package” as therein used is that given by the United States Supreme Court in *Guckenheimer v. Sellers* (81 Fed. 997,) to wit: “an original package within the meaning of the law of interstate commerce is the package delivered by the importer to the carrier at the initial point of shipment, in the exact condition in which it was shipped.” And further that an “original package” ceases to be such according to the following rule: “Goods imported do not lose their character as imports and become incorporated into the mass of property of the state until they have passed from the control of the importer, or been broken up by him from their original cases.”

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Low et al v. Austin (80 U. S. 29) And you ask if these quotations do not correctly interpret the meaning of the term "original package" as used in the Wisconsin statutes.

In my opinion, these quotations give an accurate interpretation of the phrase "original package" as used in the Wisconsin law. I would, in that connection, refer you to the following authorities also:

"An original package, as applied to interstate and international commerce, is a package, bundle or aggregation of goods put up in whatever form, covering or receptacle for transportation and as a unit transported from one state or nation to another. An original package, within the constitutional provision respecting the regulation of commerce, is the identical package delivered by the importer to the carrier at the initial point of shipment in the exact condition in which it was shipped.

17 Amer. & Eng. Enc. (2nd Ed.) 73.

"Property becomes mixed with the general mass of property within the state when the original package in which it was imported is no longer such in the hands of the importer, but until that time the article remains a subject of interstate commerce and is protected by the commerce clause from state interference."

17 Amer. & Eng. Enc. (2nd Ed.) 71.

You state that another question has arisen as to the meaning of the "first sale within the state," and you ask if this expression means the first sale by the importer in the original package, or does it mean the sale made by the consignor residing in some other state to the consignee in Wisconsin; or does it mean something else?

"The right to sell any article imported is an inseparable incident to the right to import it, and there is no distinction in this regard between a sale at wholesale to individuals engaged in the jobbing or retail trade and a sale at retail to the consumer, provided the goods are sold in the original packages in which they were imported. The right

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of sale does not extend beyond the first sale by the importer after the arrival of the goods within the state.”

17 Amer. & Eng. Enc. (2nd Ed.) 66.

“The point of time when an article of interstate commerce ceases to be such and the power of the state over it begins is not the instant when the article enters the state but when the importer has so acted upon it that it has become incorporated and mixed with the mass of property in the state or country.”

17 Amer. & Eng. Enc. (2nd Ed.) 70.

After articles have left the hands of the importer they are no longer subjects of foreign or interstate commerce.

“The first sale in the state of the imported article destroys its character as an import and incorporates it with the mass of property of the state.”

17 Amer. & Eng. Enc. (2nd Ed.) 71.

The first sale within the state means the first sale by the importer in the original package. It some times happens that the consignor, residing in some other state, is the importer—that is, the sale may not take place until the goods have reached this state. When that is true, the sale by the consignor would be the first sale within the state. Probably, as goods are generally sold the sale by the consignor takes place without the state and the person to whom he sells the goods may make one sale within the state in the original package.

Your next request an interpretation of the words “dry commodities” as found in paragraph 25 of section 1665. You ask if they mean commodities that are measured by dry measure whose standard unit is the bushel and whose other units are fractional parts thereof. Section 1665 provides in part as follows:

“Whenever any of the articles or commodities mentioned in this section shall be sold by the bushel or fractional part thereof, and no special agreement as to weight thereof shall be made in writing, the measure thereof shall be ascertained by avoirdupois weight and shall be computed as follows:”

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Then follows the weight of a number of agricultural products per bushel. It also includes the weight of salt, bran or shorts, lime and plastering hair per bushel, and the weight of hemlock bark per cord. Paragraph 25 of this section provides:

“All dry commodities not otherwise specified in this act shall be bought or sold only by standard dry measures, standard weight, or numerical count except where parties otherwise agree in writing.”

The term “commodity” is a very broad term. It is defined by Webster as follows:

“That which affords convenience, advantage, or profit, especially in commerce, including everything movable that is bought and sold (except animals)—goods, wares, merchandise, produce of land and manufactures, etc.”

The word “dry” as defined in Websters New International Dictionary has, among others, the following meaning:

“of commodities, solid, as opposed to liquid; as dry provisions.”

I was first inclined to believe that this was the meaning intended as the term “dry commodities” was used in this law. I had such interpretation in mind in giving the former opinion relating to what commodities might be sold by numerical count under this paragraph. I have been unable to find any authority which gives a definite definition of the term “dry commodities.” From correspondence had with the Bureau of Standards at Washington, and with a number of other weights and measures officials in various states, and from conversations with those familiar with weights and measures laws, I have been forced, however, to come to the conclusion that the term “dry commodities”, as used in this paragraph, means those commodities that have customarily been sold by dry measure. The almost utter impossibility of enforcing the law if this term were given the broader meaning has had considerable influence in determining my opinion upon this question. The bushel and its component parts are the measures used in sales by dry measure.

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Your next question is: "If I have correctly apprehended the meaning of the words 'dry commodities,' then does it not follow that those words do not include within their scope such commodities as sugar, soap, buttons, hay, syrup, tea, coffee, butter, wood, etc.?"

These various commodities mentioned by you would be excluded by the interpretation given to the term "dry commodities." It must also be understood that the former opinion given you, relating to the commodities that can be sold by numerical count, is also modified by this interpretation.

Your next question is: "Am I correct in holding that the provisions of section 1666, taken in their relation with the provisions of section 1665, are not intended to mean that there are two independent standards, viz. weight and measure, in the case of the bushel for those commodities specifically named in section 1665: that so far as the commodities specifically named in section 1665 are concerned when bought or sold by the bushel, the measure thereof must, unless otherwise agreed in writing, be the standard number of avoirdupois pounds designated in section 1665; that if the half bushel is used for measuring the commodities specifically named in section 1665, it should be of such form and dimensions and so heaped as to contain the standard number of avoirdupois pounds, unless otherwise agreed in writing; and that the standard measure for fruits, vegetables and other dry commodities customarily sold by heaped measure, provided in section 1665, relates only to such fruits, vegetables and other dry commodities as are not specifically named in section 1665?"

I have already herein quoted that part of section 1665 important to the answer to your question. Section 1666 provides:

"The bushel in struck measure shall contain two thousand one hundred fifty and forty-two hundredths cubic inches. The half bushel and the parts thereof shall correspond in capacity to that of the bushel and shall be the standard measure for fruits, vegetables, and other dry commodities customarily sold by heaped measure; and in measuring such commodities, the half bushel or other smaller shall

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be heaped as high as may be without special effort or design.”

Section 1665 specifically provides that as to certain commodities therein mentioned, when sold by the bushel or fractional part hereof, the measure shall be ascertained by avoirdupois weight. Section 1666 is a general provision and would not govern as to the particular commodities mentioned in section 1665, when sold by the bushel or fractional part thereof. The two sections together are not intended to mean that there are two independent standards, viz. weight and measure, in the case of the bushel for those commodities specifically named in section 1665.

Your next question is: “Referring to paragraph 4 of section 1668, and bearing in mind the limitation of the expression ‘except the first sale within the state in the original package,’ where it occurs in paragraph 14 of section 1668, and the standards furnished in section 1665, and applying the terms of the law to a concrete example in a case of a barrel of potatoes whose weight it is claimed varies with the seasons of the year, is not the first sale within the state of potatoes in the original package, though the barrel, or crate or other original package containing the same does not comply with the terms of the Wisconsin law, entirely beyond the jurisdiction of the Wisconsin law?”

It is not quite proper to say that such sale would be entirely beyond the jurisdiction of the Wisconsin law. It is especially provided for by the law and such law provides that as to such first sale within the state in the original package the regulations provided as to weight and measure do not apply.

You then state: “And after the first sale within the state in the original package of said potatoes, does not the law require that the same, if sold by the bushel, must contain sixty pounds?”

The law does so provide. See paragraph 2 of section 1665.

You then ask: “And if sold otherwise than by the bushel, that sale must be by standard measure, standard weight or

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numerical count, and in which case if the sale is by 'measure,' it must be the standard bushel?"

The sale must be made either by standard weight, standard measure, or numerical count, but section 1368, paragraph 4, provides for a sale of potatoes by the barrel, and that when sold by the barrel the weight must be 172 pounds.

Your next question is: "Would not the same be applicable in the case of onions imported into the state, except that in the case of onions the standard bushel is 57 pounds?"

The rule is the same as to onions as it is with regard to potatoes, except that the standard bushel is 57 pounds in the case of onions, and except further that I believe there is no provision in the law for a sale of onions by the barrel.

Your next question is: "In the case of peaches that are brought into the state in baskets, is not the basket the 'original package' whose first sale within the state is beyond the jurisdiction of the law; but when said baskets have passed from the control of the importer, or the original package has been broken, must they not be sold under the terms of the law by standard dry measure, standard weight or numerical count?"

I believe that peaches are sometimes imported into the state in baskets, the basket being the numerical unit of shipment, and in other cases several baskets are enclosed within a crate for shipment within the state. Where the basket itself is the numerical unit of shipment, such basket constitutes the original package. Where the baskets are enclosed in a crate, the crate constitutes the original package. When there has been one sale within the state of such original package, or when such original package has been broken, the peaches must then be sold under the terms of the law by standard dry measure, standard weight or numerical count.

Your next question is: "Is the selling in berry boxes or crates or barrels whose interior capacity is less than the interior capacity thereof specified by law, except the first sale within the state in the 'original package' even though those

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boxes, crates or barrels be marked 'short', or so marked as to show their exact capacity, tolerated by the terms of the law?"

I find no provision of law by which boxes, crates or barrels may be sold or used within the state unless of the capacity provided by this law. The several provisions of section 1668 provide the interior capacity for barrels and also for berry boxes and crates for various articles. It nowhere makes any exception of such boxes, crates or barrels that are marked to show their exact capacity. In my opinion, sales in such short boxes, crates or barrels are violations of the law.

Your next question is: "Under the terms of the law, is the use of the old stock for making said boxes, crates or barrels now left in the possession of producers or of dealers in the fruits designated, tolerated by the terms of the law if such old stock is manufactured into barrels or crates or boxes not of legal size?"

Paragraph 10 of section 1668, relating to the sale of various kinds of berries, provides, in part:

"all berry boxes sold, used, or offered for sale within the state shall be of the interior capacity of not less than one quart, pint, or half pint dry measure."

Paragraph 12 provides that any person

"Selling apples, pears, cranberries, or other fruit in barrels of less capacity than as herein provided for shall be liable to the purchaser in damages for three times the amount of the shortage therein."

Paragraph 14 provides, in part:

"It shall be and is hereby declared unlawful for any person or persons to bring, transport, or convey into the state, or to sell, offer to sell, or otherwise dispose of for profit, any apples, pears, plums, blackberries, blueberries, cherries, cranberries, gooseberries, raspberries, strawberries, or other fruits, except the first sale within the state in the original packages, unless the crates, boxes, barrels or packages wherein the same are contained shall be of

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the full interior capacity required for sale in the state to comply with all the provisions of this section as fully and completely as if the said packages had been packed, and the said fruit grown in Wisconsin.”

It follows from these provisions that the law does not regulate the manufacture of boxes, crates and barrels, but it does prohibit the sale or use or the offering for sale of any boxes, crates or barrels unless of the full interior capacity require by law.

You next ask my attention to the different penalties provided in paragraphs 10, 12 and 14 of section 1668, and those prescribed in section 4432.

Paragraph 10 provides a penalty of not less than five nor more than fifty dollars, together with confiscation of the illegal boxes and packages and of the fruit therein contained, for the sale of berries in packages or less than one bushel in other than quart, pint and half pint dry measure boxes. Paragraph 12 provides that any person selling apples, etc. in barrels of less capacity than is herein provided, shall be liable to the purchaser in damages, and further provides a penalty for stamping upon barrels of less capacity than that provided by the act the letters “W. S.” I have already quoted the greater part of paragraph 14. the penal provision of this paragraph is:

“Any person violating the provisions of this paragraph shall be punished by a fine of not less than twenty-five nor more than fifty dollars, and by confiscation of the illegal crates, boxes, barrels or packages and of the fruit therein contained.”

Section 4432 contains a general penalty punishing the violation of any of the provisions of the act. You state that it appears to you that these various provisions are ambiguous and that they overlap and are in conflict.

Paragraph 10 of section 1668 relates especially to the sale of berries in packages of less than one bushel. It relates

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more especially to the retail trade, and when taken in connection with paragraph 14 would seem to relate more especially to berries that are not imported from some other state.

You ask: "If the sealers of weights and measures find that these berries are being sold contrary to the terms of the provisions of paragraph 10, and bring a case into court to invoke the penalty prescribed in that paragraph, will they be proceeding lawfully?"

My answer to that question is, yes. While the provisions of paragraphs 10 and 14 both relate to the sale of various kinds of berries, it would not be necessary in bringing a prosecution to allege under which particular paragraph the proceeding was brought. It would be sufficient to allege that the person complained against had sold, used, or offered for sale within the state, berries in boxes of less than one quart, one pint or half pint dry measure, as the case might be, specifying the particular size of box and specifying particularly the quantity contained in the boxes that were sold, used or offered for sale, and then state "contrary to the statutes of the state of Wisconsin" in the usual form for bringing a criminal complaint. It would not be necessary to refer to the particular paragraph, and it would then be for the court to say which penalty should be applied.

Paragraph 14 covers not only berries, but also apples, pears, plums, and other fruits, and apparently relates more especially to fruits shipped in from other states. It is not limited to sales in packages of less than one bushel. In the case of berries, as I have already stated, it would not be necessary to refer to which paragraph proceedings were brought under, and the court would decide whether it was paragraph 10 or paragraph 14 that had been violated. The sealers of weights and measures would be proceeding legally if they brought prosecutions against any persons found violating the provisions of paragraph 14.

You ask if it is one of the legal functions of the sealers of weights and measures to undertake to enforce the provisions

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of paragraph 12 to recover the personal damages or the forfeiture therein provided, and if so, what is the procedure.

Paragraph 12 first provides that the person violating its provisions relating to the sale of apples, pears, cranberries and other fruits in barrels shall be liable to the purchaser for damages in three times the amount of the shortage. It would be no part of the duties of the sealer of weights and measures to attempt to recover these damages; that is a matter purely for civil action between the parties interested. The second part of the paragraph provides:

“And any person who shall stamp or brand any such barrel of less capacity than is herein prescribed with the letters ‘W. S.’ shall forfeit not less than five nor more than twenty-five dollars for each offense.”

This is a forfeiture and, under the provisions of chapter 142 of the statutes, such forfeiture would go to the state. As your department is charged with the administration of this law, a part of the duties would be to sue for and endeavor to recover such forfeitures. Chapter 142 governs the procedure in such cases.

You ask if the penalties imposed by section 4432 conflict with the penalties mentioned in paragraphs 10, 12 and 14.

Where the provisions of an act which relates to a particular class of cases are repugnant to those of a general statute enacted on the same day, the former prevails as to the particular class.

Mead v. Bagnell, 15 Wis., 156.

Special provisions control general ones relating to the same subject when in conflict with each other.

Mead v. Bagnell, 15 Wis., 156.

Western Bank v. Tallman, 17 Wis., 530.

Hancock v. Marriman, 46 Wis., 159.

Applying these rules to this act it follows that the penalties imposed by section 4432 do not conflict with those mentioned in paragraphs 10, 12 and 14; and that, in so far as the general language used in section 4432 seems to cover the same subjects as covered by these other paragraphs mentioned, the provisions in the paragraphs being special control and the provisions of section 4432

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simply cover those matters not covered by the provisions of the paragraphs.

You state that paragraph 6 of section 1659 provides: "The superintendent of weights and measures shall issue from time to time, regulations for the guidance of all sealers, and the said regulations shall govern the procedure to be followed by the aforesaid officers in the discharge of their duties." And you ask if this law includes within its scope regulations for the guidance of sealers of weights and measures in the matter of bringing prosecutions under the different paragraphs and sections of the law.

In my opinion it does. Of course, such regulations could not be contrary to the provisions of the law itself.

In a personal conversation with you, you stated that it had been your intention to ask as a part of the construction of these several provisions, the following question: Where a general statute of the state provides a fine for violation of its provisions, but does not declare such violation to be a misdemeanor and does not provide for imprisonment in case such fine is not paid, should violations of the statute be prosecuted as criminal offenses, or would the proper procedure be an action to cover the amount of the fine as a forfeiture? For instance, paragraph 14 of section 1668 provides:

"Any person violating the provisions of this paragraph shall be punished by a fine of not less than twenty-five nor more than fifty dollars, and by confiscation of the illegal crates, boxes, barrels or packages and of the fruit therein contained."

Your question would be, whether or not a violation of this paragraph would be a violation of a criminal law, or whether it simply provided for a forfeiture in case of its violation.

Section 3294 of the statutes provides:

"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 pun-

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ishable by fine and imprisonment, or by fine or imprisonment, or is specially declared by law to be a misdemeanor, it shall be deemed a misdemeanor within the meaning of this chapter. The word 'forfeiture' as used in this chapter shall include any penalty in money or goods other than a fine."

In the case of *State v. Hamley*, 137 Wis., 458, it was held that the provisions of section 3294, providing for the recovery of a forfeiture, does not cover the case of a fine imposed for the violation of a public law.

In the case of *Stoltman v. Lake*, 124 Wis., 462, after referring to section 3294, the court says:

"Thus it will be seen that every offense punishable by fine or imprisonment or both is, at least, a misdemeanor, which concerns the state at large, not specially any municipality."

In that case the defendant was convicted of having violated an ordinance or resolution of the board of health of the town of Lake, in Milwaukee County, and the question was raised that this was not a misdemeanor, but was merely a civil offense. The court, on page 466, says:

"The regulation in question contains no provision for a penalty for its violation. It is only punishable, if at all, under section 4608, statutes of 1898. That provides that 'any person who shall wilfully violate,' etc., 'any order or regulation of any board of health, lawfully made and duly published, shall be punished by imprisonment in the county jail not more than three months or by a fine not exceeding one hundred dollars.' Reading that in connection with section 3294, it will be seen that such a violation is a misdemeanor punishable as other offenses of that nature in the name of the state, and one of those liabilities to a municipality which, by legislative construction if that were necessary, was excepted out of the grant of exclusive trial jurisdiction conferred upon the district court of Milwaukee County as to misdemeanors."

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Section 4633 of the statutes provides:

“When a fine is imposed as the whole or any part of the punishment for any offense by any law, the court shall also sentence the defendant to pay the costs of the prosecution and the costs incurred by the county at the request of the defendant, and to be committed to the county jail until the fine and costs are paid or discharged; but the court shall limit the time of such imprisonment in each case in addition to any other imprisonment in its discretion, in no case, however, to exceed six months.”

In the case *Starry v. State*, 155 Wis., 50, the court says:

“The words ‘by any law’ render section 4633 as clearly a part of every enactment providing for punishment in whole or in part by a fine, as if its language were embodied therein.”

Section 4635 of the statutes provides:

“Any person who shall be convicted of any offense the punishment of which is not prescribed by any statute of this state, shall be punished only by imprisonment in the county jail not more than one year, or by fine not exceeding two hundred and fifty dollars.”

In my opinion, any violation of the provisions of the weights and measures law, which is punishable by fine, is a criminal offense and should be proceeded against in the manner provided by law for criminal action. Under section 4633 the court is authorized to commit to jail for a limited time, in case the fine imposed, together with costs, is not paid.

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Weights and Measures—Peaches and similar fruits, contained in baskets, may be sold by standard weight. When sold by weight, the net weight is the standard. Apples and cranberries may not legally be sold by the crate, in the absence of an express agreement to that effect.

HON. J. Q. EMERY,

March 7, 1912.

Superintendent of Weights and Measures.

In your letter of March 1st you ask several questions regarding the proper construction of chapter 566, laws of 1911, known as the weights and measures law.

Your first question is:

“In the case of peaches received in this state by importers, said peaches being in baskets, or in crates containing 4 or 6 smaller baskets supposedly of equal size in each case, would the sale of said peaches by weight, when the baskets were not standard measure, be a violation of the weights and measures law of this state?”

To exemplify: suppose an ordinary short bushel basket is received from Michigan or other state weighing 40 to 50 pounds net. If such baskets were sold as 40 pound baskets net, would the weights and measures law be violated thereby even though the peaches in the basket should be found to weigh more than 40 pounds net but not less? Or, if the peaches were so sold by gross weight would the law be violated?”

Section 1665 of the statutes, as amended by chapter 566 of the laws of 1911, provides the number of pounds per bushel of a number of commodities, and further provides that when sold by the bushel as to these particular commodities the measure thereof shall be ascertained by avoirdupois weight. I do not find fresh peaches in this list. Paragraph 25 of this section provides:

“All dry commodities not otherwise specified in this section shall be bought and sold only by standard dry measure, standard weight, or numerical count except where parties otherwise agree in writing.”

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Keeping in mind the former opinions given, you by this department, first as to what may be sold by numerical count under this paragraph, and second what constitute dry commodities, it follows that peaches are dry commodities and shall be sold in the manner herein specified; that when sold by numerical count, the basket cannot be taken as the numerical unit. They may be sold by standard weight, and when so sold may be delivered in baskets. In my opinion, if the net weight of the peaches equals or exceeds the weight for which the customer pays, the law is complied with; that is, if a customer pays for 40 pounds of peaches and receives anywhere from 40 to 45 pounds net weight of peaches, there has been no violation of the law.

Your next question is:

“Or, if the peaches were so sold by gross weight, would the law be violated?”

In my opinion sales made under this particular paragraph by weight, the net weight is understood—not the gross weight. I am therefore of the opinion that it would be in violation of this law to sell peaches by weight if the net weight of the peaches fell below the weight for which the customer was paying, even though the gross weight might equal or exceed the weight for which the customer pays.

Your next question is:

“In the case of peaches put up in crates with the 4 smaller baskets or the 6 smaller baskets, would the sale of the same under like conditions as above be contrary to the terms of the weights and measures law? It is understood of course, that in these cases the seller is not selling as a bushel crate or half-bushel crate, but as a crate containing so many pounds.”

Under the paragraph already quoted, peaches should not be sold by the crate. They may be sold by standard dry measure, by which is meant the bushel and its subdivisions, or they may be sold by standard weight and when so sold may be delivered either in baskets or crates or such other container as may be

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suitable, or they may be sold by numerical count, taking the single peach as the numerical unit.

Your next question is:

“Would the sale of onions in crates, or apples in boxes of varying sizes, or tomatoes in baskets or crates, if sold under like conditions or on like terms, be a violation of the weights and measures law?”

I believe that any of these commodities may be sold in the manner indicated as to peaches.

Your next quotation is:

“Keeping in mind particularly paragraph 4 of section 6, page 10 of the booklet containing the weights and measures law, if an importer should receive potatoes in barrels not containing the 172 pounds, and if the dealer should sell said potatoes as a package of potatoes or a drum of potatoes specifying the number of pounds net or so selling at gross weight but not selling by the barrel, would the weights and measures law be violated by such transaction?”

Paragraph 4, section 6, being paragraph 4 of section 1668 of the statutes, as amended, provides: “A barrel of potatoes, 172 pounds.” This, of course, relates to the weight of the potatoes when sold by the barrel. If the potatoes are sold by weight it is immaterial what shape the container of such potatoes may be in, or the size of such container.

Your next question is:

“Referring to the terms ‘a bushel crate for apples’ etc., ‘a bushel crate of cranberries’ etc., paragraphs 8 and 9, page 11 of the booklet containing the weights and measures law, suppose a dealer sold as a ‘crate of apples,’ or a ‘crate of cranberries,’ a quantity less than that designated for a ‘bushel crate,’ would such sale under the provisions of those paragraphs and of paragraphs 13, page 12, be in violation of law?”

Paragraph 8, section 1668 of the statutes, as amended, provides:

“A bushel crate for apples, pears, plums, peaches and other fruits not secondarily contained in quart or other

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boxes within such crate, shall have an interior capacity of one bushel heap measure.”

Paragraph 9 of the same section provides:

“A bushel crate of cranberries or blue berries shall have an interior capacity of one bushel struck measure.”

Paragraph 13 provides:

“All contracts for the sale of apples, pears, cranberries or other fruits by the barrel or crate, unless it is otherwise expressly stipulated, shall be construed to mean barrels or crates of the capacity herein prescribed.”

Paragraph 14 provides:

“It shall be and is hereby declared unlawful for any person or persons to bring, transport or convey into the state, or to sell, offer to sell or otherwise dispose of for profit any apples, * * * cranberries * * * or other fruits, except the first sale within the state in the original packages, unless the crates, boxes, barrels or packages wherein the same are contained shall be of the full interior capacity required for sale in the state to comply with all the provisions of this section as fully and completely as if the said packages had been packed and the said fruit grown in Wisconsin.”

Paragraph 10 provides:

“All sales of * * * cranberries * * * and similar berries in packages of less than one bushel shall be by the quart, pint or half pint dry measure, and all berry boxes sold, or offered for sale within the state shall be of the interior capacity of not less than one quart, pint or half pint dry measure.”

You will note that there is nothing in the law which authorizes a sale of apples or cranberries by the crate unless such crate is designated as a bushel crate, or unless it is expressly stipulated that the crates shall be of some other capacity. Paragraph 10 forbids the sale within this state of cranberries in packages

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of less than one bushel, unless they be sold by the quart, pint or half pint, dry measure. It follows therefore that if apples are to be sold by the crate and such crate is to be of other capacity than one bushel, such fact must be expressly stipulated to make such sale legal. As to cranberries, it would appear that if they are to be sold in quantities of less than one bushel, they must be sold by the quart, pint or half pint, dry measure. There is nothing to prevent their being contained in a crate, but the method of sale should be by the standard dry measure.

*Weights and Measures—Public Officers—Confiscation—*Under sub-section 10, section 1668 of the statutes, as amended, it is the duty of the sealers of weights and measures to seize illegal berry boxes with the fruit there contained and make complaint against the person offering the same for sale. The magistrate should impose confiscation of such boxes and fruits as part of the punishment for the offense.

The sealer would not be liable in damages for so seizing said boxes and fruit if in fact such boxes are in violation.

HON. J. Q. EMERY,

March 20, 1912.

Dairy and Food Commissioner,

Ex officio Supt. Weights and Measures.

In your letter of March 14th you state that one of the penalties imposed in sub-section 10 of section 1668 of the statutes for violation of that sub-section is that the illegal boxes or packages and the fruit therein contained "shall be confiscated," and you ask:

"In the absence of specific authorization of dealers of weights and measures to confiscate, are they not incurring great personal liability to undertake the enforcement of this penalty provided by law?"

You also ask:

"It is not to be forgotten that the fruit in this case is perishable and if in the possession of the sealer of weights

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and measures and during that time and pending trial the fruit perishes and becomes worthless, does he thereby incur personal liability for the loss?"

The several sealers of weights and measures are charged with the enforcement of the weights and measures law. The particular paragraph to which you refer is the one relating to sales of various kinds of berries in packages of less than one bushel and contains the following provision:

"Any person violating the provisions of this paragraph shall be punished by a fine of not less than five nor more than fifty dollars and by confiscation of the illegal boxes or packages and of the fruit therein contained."

In my opinion it is the duty of the sealers of weights and measures to make complaint against any person found violating the provisions of this paragraph. It is also his duty to seize the illegal boxes or packages, with the fruit therein contained, the same to be used as a part of the evidence against the person so prosecuted. The confiscation of such boxes, packages and fruit would be a part of the punishment to be prescribed by the court for the violation of the law; that is, the sealer of weights and measures does not himself confiscate the fruit, but, if the person charged is found guilty, the court should impose such confiscation as a part of the punishment.

In the case of *Bittenhaus v. Johnson*, 92 Wis. 588, it was held that where the statute required the Game Warden to seize and destroy nets used for fishing illegally, such seizure and destruction were not in violation of the constitutional provision against depriving an owner of property without due process of law.

In the case of *Houston v. The State*, 98 Wis. 481, the court say:

"It is fairly established by adjudications too numerous to mention that a state may, in the proper exercise of its police power, authorize the destruction of such property as has become a public nuisance, or has an unlawful existence, or is noxious to the public health, public morals or public safety, without compensation, notwithstanding the

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prohibition in section 1, article XIV of the amendments to the constitution of the United States.”

I believe this answers your first question.

As to the liability of the sealer of weights and measures for seizing the property, in my opinion that all depends upon whether or not such boxes and packages are used in violation of the paragraph quoted. In the case last cited it was held that where animals are slaughtered under a statute authorizing such slaughter in case such animals were affected with some contagious or infectious disease, if in fact the animals so slaughtered were not so affected, the act would be tortious; and in the case of *Lowe v. Conroy*, 120 Wis. 151, it was held that the officer destroying property under such statutes is liable to the person injured, in damages, if in fact such property was not such as the statute authorized him to destroy.

It follows from this, I believe, that, if the sealer of weights and measures seizes boxes and packages and the fruit therein contained, which boxes and packages are not in fact in violation of this paragraph, then such sealer of weights and measures is personally liable for the damages sustained by the owner of the fruit. If in fact they are in violation of such paragraph, then he is not liable and, in contemplation of law, the owner has not been damaged by such seizure.

Weights and Measures—A basket, hamper, or other container, made of firm materials, with a cover, and having an interior capacity of not less than 2352 cubic inches, is a standard crate within the meaning of subsection 8, section 1668, of the statutes, as amended by chap. 15, Laws of Special Session of 1912.

HON. J. Q. EMERY,

May 13, 1912.

Ex officio Superintendent of Weights and Measures.

In your letter of the 10th you state that you desire my opinion on the following:

“By sub-section 8 of section 1668, embraced in chapter 15 of the laws of the Special Session of 1912, a standard

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crate for apples, pears, peaches and other fruits not secondarily contained in quart or other boxes within such crate, is a box having an interior capacity of not less than two thousand, three hundred and fifty-two cubic inches,"

and you ask whether, in my opinion, it is legitimate for the State Superintendent of Weights and Measures to construe the term "crate" as used in said sub-section 8 as embracing other varieties of containers than box, for example, a basket or hamper if said basket or hamper contain the capacity of the standard crate, viz., not less than two thousand, three hundred and fifty-two cubic inches; in other words, is it not the capacity of the container, rather than any variety of container that constitutes the legal standard crate for apples, pears, peaches and other fruits not secondarily contained in quart or other boxes within such crate?

Webster defines "box" as

"A receptacle of any firm material characteristically having, or adapted for having, a lid or cover. *Box* is a general term for closed receptacles, esp. such as are readily portable, and includes case, casket, chest, coffer, pyx, etc., and in Great Britain, trunk."

In the case of *Commonwealth v. Bacon*, 135 Mass. 521, where a statute required that the name of each person summoned as a juror should be placed in a box, it was held that a revolving barrel in which the names were placed was a box within the purposes and requirement of the statute.

Webster defines "basket" as

"A vessel made of osiers or other twigs, cane, rushes, splints or other flexible material, interwoven."

The *Encyclopedia Americana* defines "basket" as

"A vessel made of osier, twigs or other flexible materials, as rushes, strips of wood, splints of bamboo, rattan, etc., and used for holding and carrying all sorts of commodities."

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Johnson's Universal Encyclopedia adopts the definition given by Webster.

“One of the most familiar and safe canons for construction may be stated thus: For the purpose of clearing up obscurities in a law it should be read with reference to the leading idea thereof,—such idea being regarded as such limitation upon particular words and clauses and expansion of others within the scope thereof, in connection with that of words clearly implied,—and be thus, if reasonably practicable, brought into harmony with such idea.”

State ex rel. M. S. P. & S. S. M. R. Co. v. R. R. Com.,
137 Wis. 80.

“Instances without number exist where words in legislative acts must be interpreted as the legislature used them, though this may enlarge, restrict or qualify their commonly accepted meanings.”

Jordan Land Co. v. Freeborn (Wis.), 135 N. W. 751.

The leading idea of the particular sub-section in question was that a standard crate should have the interior capacity therein mentioned. The fact that it defines a crate as a box does not necessarily limit a crate to a box in the ordinary meaning of that term. In my opinion a basket or hamper or other container having the general characteristics of a box, that is made of any firm material and having a lid or cover and having the interior capacity prescribed by sub-section 8, ought to be construed as a compliance with said section.

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Weights and Measures—Interstate Commerce—Police Power
—Pars. 10 and 14, Sec. 1668, Stats., as amended by chap. 566, Laws of 1911, and chap. 15, Special Session, Laws of 1912, requiring boxes of strawberries to be of standard size, or else so stamped as to show their correct interior capacity, is a valid exercise of the police power, when applied to the first sale within the state in the original package.

HON. J. Q. EMERY,

June 11, 1912.

*Dairy and Food Commissioner, Ex officio Superintendent
of Weights and Measures.*

In your letter of the 1st instant you inclose a letter from N. A. Rasmussen, of Oshkosh, and one from W. R. Meyer, City Sealer, of Oshkosh. The substance of these letters is that a certain commission merchant, or broker, of Oshkosh, is selling strawberries in crates, the boxes contained therein being less than full quarts, without stamping on the boxes or the crates the actual capacity thereof, although he calls the attention of the purchasing merchant to the fact that the boxes are "short quarts." You say:

"Assuming that the wholesaler referred to by Mr. Rasmussen is making the first sale within the state in the original unbroken package purchased from parties outside the state and that the small boxes within the original package or crate contain less than a quart, does the sale of such berries by the wholesaler in the city of Oshkosh come within the jurisdiction of the city sealer of that city?"

"Referring to the letter of City Sealer Meyer, dated May 30th, and assuming that the sale mentioned by Mr. Meyer by the wholesaler referred to therein is of the character above described, what jurisdiction, if any, has the city sealer of Oshkosh over such sales?"

Section 1668, paragraph 10, of the statutes, as amended by chapter 566, laws of 1911, and by chapter 15, laws of special session 1912, provides in part:

"All sales of . . . strawberries, * * * in quantities of less than one bushel, shall be by the quart, pint, or

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half pint, dry measure, and all berry boxes or baskets sold, used, or offered for sale within the state shall be of the interior capacity of not less than one part, pint, or half pint, dry measure.”

Paragraph 14 of the same section provides in part:

“Until the first day of March, 1913, nothing in this section shall prevent the sale by net avoirdupois weight of any of the fruits or vegetables named or designated in this section, if in containers of other capacities than the standards fixed by this section; and until the first day of March, 1913, nothing in this section shall prevent the sale of any of the fruits . . . named or designated in this section, if the containing . . . berry box, or basket in which the same are sold is plainly and indelibly stamped or branded on the outside thereof in characters in color different from the container . . . at least one-half inch high in the case of berry box or basket, so as to show the correct interior capacity thereof by fractional part . . . of the standard quart or pint dry measure, as the case may be, if sold for such capacity.”

From this it follows that, if the sale be of a larger quantity than one bushel, these particular provisions do not apply. In quantities of less than one bushel, the sale must be by the quart, pint or half pint, dry measure, or by avoirdupois weight, and boxes, if used, must either be of that capacity or be stamped as therein prescribed unless the fact that it is the first sale within the state in the original package relieve it from compliance with these provisions. If sold in quantities of more than one bushel, section 1665, paragraph 25, of the statutes, as amended by chapter 566 of the laws of 1911, would appear to govern, unless the character of the transaction as interstate commerce prevent.

That paragraph provides:

“All dry commodities not otherwise specified in this section shall be bought or sold only by standard dry measures, standard weight, or numerical count, except where parties otherwise agree in writing?”

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Upon a prior opinion given you by this department, it was held in effect that neither a berry box or a crate could be considered as the numerical unit, in a sale by numerical count, under this paragraph.

This brings us to a consideration of the question of whether or not the provisions quoted, if applied to subjects of interstate commerce, are such a regulation thereof as to interfere with the exclusive authority of congress to legislate upon the regulation of interstate commerce.

“The line of demarcation between the legislative power of congress and that of the various states may be almost untraceable; anyhow it is claimed that the decisions of the United States Supreme Court has left the law in that respect in a conflicting and confused state.”

“Regulation of Interstate Commerce by the States, S. S. Merrill, 50 Central Law Journal 25.

Not all laws passed by the state are invalid as to the first sale within the state in the original package, even though their necessary effect is incidentally to affect in some degree interstate commerce.

“The regulating power of Congress does not deprive the states of their inherent police power in protecting the lives and property of their citizens, although the line is oftentimes difficult to draw, as the dissents in the supreme court show, between reasonable police regulation which only indirectly or incidentally affects interstate commerce, and legislation which invades the prerogatives of Congress.”

Judson on Interstate Commerce (2nd ed.), sec. 10.

“The police power in its broadest acceptation means the general power of a government to preserve and promote the public welfare by prohibiting all things hurtful to the comfort, safety, and welfare of society, and establishing such rules and regulations for the conduct of all persons and the use and management of all property as may be conducive to the public interest.”

22 Am. & Eng. Ency. of Law (2nd ed) 916.

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Thus, laws providing for the inspection by proper officers of commodities, either to be shipped from the state or offered for sale in the state, have frequently been upheld as a proper exercise of the police power.

7 Cyc. 434, 467;

29 Am. Law Register (new series) 813

Charleston v. Rogers, 2 McCord (S. C.) 495; 13 Am. Dec. 751

State v. Peel Splint Coal Co., 36 W. Va. 802

Turner v. Md., 107 U. S. 38

Robbins v. Shelby Taxing Dist., 120 U. S. 489

Bowman v. Ry. Co., 125 U. S. 503

State v. Pittsburg etc. Coal Co., 41 La. Annual 465; 6 Sou. 220, affirmed in Pittsburg etc. Coal Co. v. La., 156 U. S. 590.

Patapsco Guano Co. v. N. C., 171 U. S. 345

McLean v. Denver & Rio G. R. R. Co., 203 U. S. 38

Such inspection laws may relate to the quantity, as well as to the quality, of the commodity and may require the goods to be so labeled or stamped as to show the quantity contained in the package.

7 Cyc. 467

State v. Peel Splint Coal Co., supra.

Charleston v. Rogers, supra

Savage v. Jones, decided by U. S. Sup. Ct. June 7, 1912

Turner v. Maryland, supra.

Pittsburg etc. Coal Co. v. La., supra

Foster v. Master and Wardens of New Orleans, 94 U. S. 246

An inspection law, however, to be valid as such, must provide for some official inspection.

Vance v. Vandercook, 170 U. S. 438

For this reason it is at least doubtful whether the provisions referred to as applied to interest commerce can be upheld as an inspection law. The state may, however, under the police

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power reserved to the several states, pass such measures as are reasonably necessary to protect purchasers against fraud and deceit. Such laws apply as well to sales in the original package of goods shipped into this state as to sales of the products of the state.

- 22 Am. and Eng. Ency. of Law (2nd ed.) 934
 1 Tiedeman on State and Federal Control of Persons and Property, p. 261; 2 do. 1040
 Police Power and Interstate Commerce, by Wm. R. Holland, 4 Harvard Law Review 22
 Freund, Police Power, sec. 285
 Original Packages of Interstate Commerce, Tiedeman 1
 University Law Review 17
 Plumley v. Mass., 155 U. S. 461

Under this police power, laws requiring the proper labeling of packages to show the nature of the contents thereof, both as to quality and quantity, have been upheld.

Plumley v. Mass., *supra*

Freund, Police Power, sec. 274

Guillotte v. New Orleans, 12 La. Annual 432

“In the exercise of its police power the legislature may pass such laws as in its judgment are necessary, regulating the measuring or weighing of commodities.”

22 Am. and Eng. Ency. of Law (2nd ed.) 934

See also 30 Am. and Eng. Ency. of Law (2nd ed.) 451

Freund, Police Power, secs. 273 and 274

Vega Steamship Co. v. Consolidated Elevator Co., 75

Minn. 308; 74 Am. State Reports 484

People v. Wagner, 86 Mich. 594; 24 Am. State Reports
 . 441

Paige v. Fazackerly, 36 Barb. (N. Y.) 392

Not all of these involve the question of interference with interstate commerce, but do pass upon the validity of such provisions as an exercise of police power, and it has been quite uniformly held that the police power was never delegated to congress, but was reserved by the several states. It seems to me that:

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the case of *Plumley v. Mass.*, supra, is peculiarly applicable. This did not involve any regulation as to quantity, but the question was as to the validity of a state law prohibiting the sale of oleomargarine, colored, to resemble butter, as affecting a first sale in the original package, of oleomargarine shipped from another state. Among other things the court say:

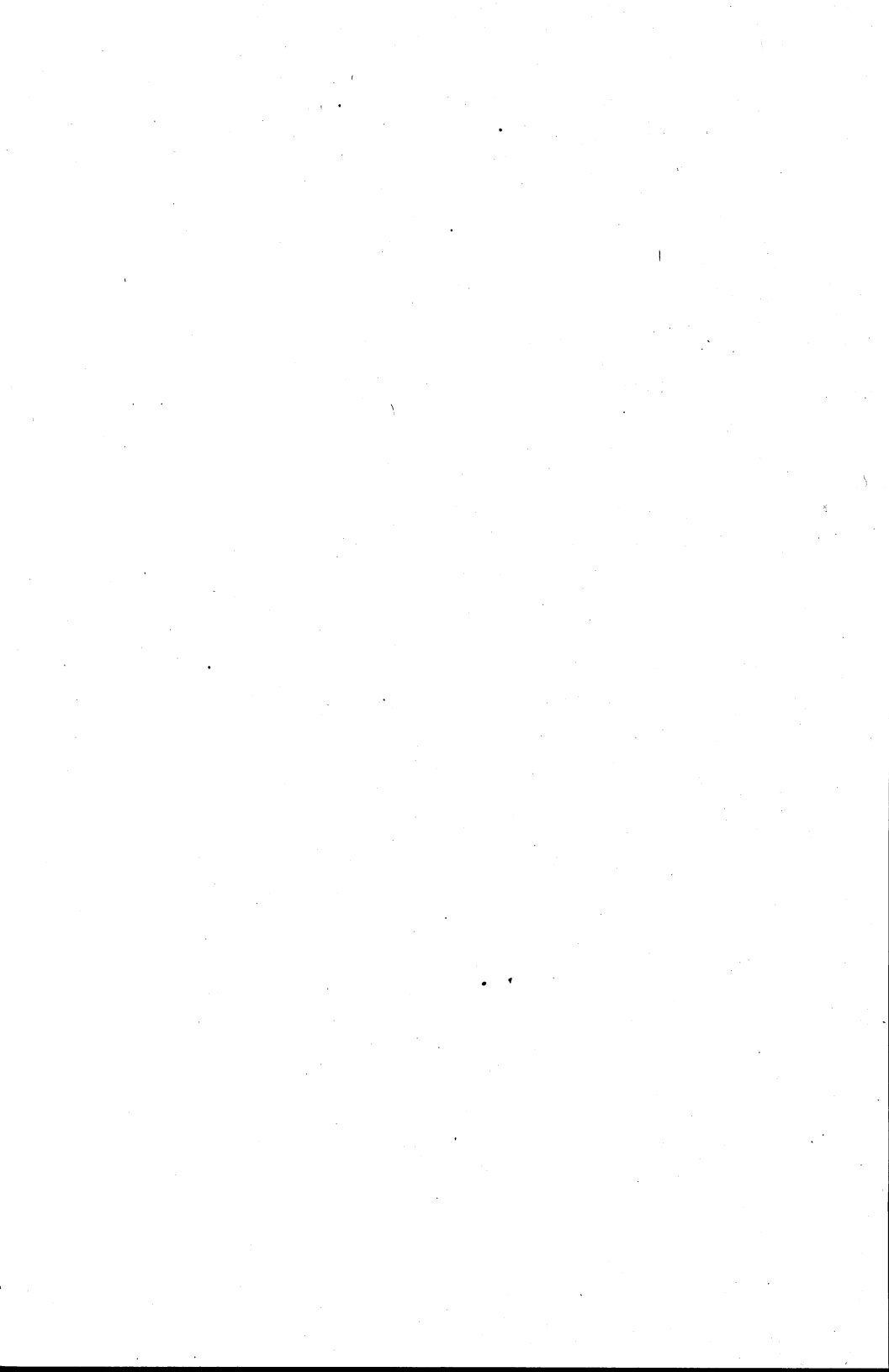
“Now, the real object of coloring oleomargarine so as to make it look like genuine butter is that it may appear to be what it is not, and thus induce unwary purchasers, who do not closely scrutinize the label on the package in which it is contained, to buy it as and for butter produced from unadulterated milk or cream from such milk . . . He (the vendor) is only forbidden to practice in such matters a fraud upon the general public. The statute seeks to suppress false pretences and to promote fair dealing in the sale of an article of food. It compels the sale of oleomargarine for what it really is, by preventing its sale for what it is not . . .

“If there be any subject over which it would seem the states ought to have plenary control, and the power to legislate in respect to which it ought not to be supposed was intended to be surrendered to the general government, it is the protection of the people against fraud and deception in the sale of food products. Such legislation may, indeed, indirectly or incidentally affect trade in such products transported from one state to another state. But that circumstance does not show that laws of the character alluded to are inconsistent with the power of Congress to regulate commerce among the states . . .

“A state enactment forbidding the sale of deceitful imitations of articles of food in general use among the people does not abridge any privilege secured to citizens of the United States, nor, in any just sense, interfere with the freedom of commerce among the several states. It is legislation which ‘can be most advantageously exercised by the states themselves.’” *Gibbons v. Ogden*, 9 *Wheaton* 1, 203.

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The arguments here used appear to me to apply with equal force to a law requiring strawberries to be sold for the amount actually contained in the package. There is no way in which fraud can be more successfully practiced than in the sale of these berries in boxes supposed by the purchaser at retail to contain a quart dry measure, but which in fact contain less than that amount. In my opinion the provisions herein referred to apply to the first sale within the state in the original package of berries shipped in from other states, as well as to a sale of berries grown here. It cannot be asserted with any degree of certainty that the court will agree with me in this opinion, although I think it will. I might also suggest that there is a possibility that the court might hold the use of such under-sized boxes unstamped to be the use of false measures. In *Harris v. London Co. Council*, 18 Cox's Criminal Cases 65, a churn was held to be a false measure and in *Thompson v. District of Columbia*, 21 App. Dist. of Columbia, 395, a milk bottle was held to be a false measure.



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