

## B. POLL TAXES.

The county auditor may levy a tax of \$1 on each elector in the county for the support of the common schools.

A poll tax of \$1.50 may be levied by the county commissioners in unorganized territory, and by the board of township supervisors in organized townships, on every male person between 21 and 50 years of age for roads and bridges. This can be paid in labor in lieu of money.

## C. AND D. INHERITANCE AND CORPORATION TAXES.

Counties do not levy inheritance or corporation taxes.

## E. BUSINESS TAXES, LICENSES, AND FEES.

Resident hunters are required to pay the county \$1 for license; nonresident, \$25.

## MUNICIPAL REVENUES.

## A. GENERAL PROPERTY TAXES.

1. *Base*—

The property included and the methods of assessment and of equalization are the same for all township, town, city, and school district taxes as for the state.

The city assessor performs all duties necessary for the assessing of property within the city for city, county, school, and state taxes.

The village assessor performs all duties necessary for the assessing of property within the village for purposes of levying village, county, school, and state taxes. The board of equalization is composed of the board of trustees of said village.

2. *Rate*—

The electors at the annual township meeting may vote such sum for the repair and construction of roads and bridges, for the support of the poor, and for all township charges as they think expedient. The road tax is not to exceed 8 mills nor the bridge tax 2 mills.

Cities, towns, and villages having not less than 3,000 inhabitants may levy taxes as follows:

Interest fund for bonds, 12 mills on the dollar; sinking fund for bonds, 4 mills on the dollar; for school purposes, 20 mills on the dollar; municipal purposes generally, 20 mills on the dollar.

The city council may levy a tax not to exceed 10 mills for purpose of paying judgments against such city.

The park commission of any incorporated city may levy a tax not to exceed 3 mills for park purposes.

The city council of each city, not exceeding in population 50,000 inhabitants, and each village or township board of every village and township containing over 400 inhabitants, may levy a tax not exceeding 4 mills to establish and maintain a public library and reading room.

The board of trustees of a village may levy a tax not to exceed 10 mills for village purposes.

3. *Collection*—

The collection of these, as of state taxes, is made by the county treasurer.

## B. POLL TAXES.

Every male inhabitant above 21 and under 50 years of age, except paupers, idiots, and lunatics, is to be assessed one day's labor in each year.

All road taxes collected from residents of any city, town, or village by the treasurer of the county are to be turned over to the municipality.

## C. THE INHERITANCE TAX.

There is no municipal inheritance tax.

## D. CORPORATION TAXES.

Every city, town, or village is entitled to receive 2 per cent of the insurance premiums paid on policies on property therein, for the support of its organized fire department. This tax is collected by the state treasurer.

## E. BUSINESS TAXES, LICENSES, AND FEES.

The city council has power to fix the amount, terms, and manner of issuing licenses to fortune tellers, astrologers, persons practicing palmistry, clairvoyancy, mesmerism and spiritualism, hawkers, peddlers, pawnbrokers, keepers of ordinaries, theatrical exhibitions, shows and amusements, ticket scalpers and employment agencies, hackmen, omnibus drivers, carters, cabmen, draymen, porters, expressmen, watermen, runners for public houses; billiards, bagatelle, and other games in any place of public resort; auctioneers, lumberyards, public scales, money changers, and brokers. Dogs, \$2; female dogs, \$5. Villages have the same powers.

In addition to a state license, transient merchants are required to pay not to exceed \$25 per day to treasurer of city or village where the business is conducted.

## SCHOOL REVENUES.

The state tuition fund, composed of the net proceeds of fines and penalties, the interest and income from the permanent school fund, and the leases of school lands, is apportioned among the counties of the state in proportion to the number of children of school age and in the same manner among the several school districts of the county.

Each district school board may levy a tax for school purposes upon the property of the district not to exceed 30 mills on the dollar.

Special school districts may be formed and taxes levied to pay interest and principal on bonded indebtedness contracted for support of each district.

For school purposes in territory adjacent to special school districts the board of education may levy a tax not to exceed 30 mills.

A tax not to exceed 20 mills may be levied in school districts for the purpose of paying final judgments.

Independent school districts may be formed and taxes levied to meet part of the expense of employing teachers, etc., and not to exceed 20 mills for the purpose of providing buildings, etc.

## LEGISLATION AFFECTING REVENUE LAWS: 1913.

A new inheritance tax law was enacted as follows: A tax shall be and is hereby imposed upon the transfer of any property or interest therein or income therefrom, in trust or otherwise, to any person not hereinafter exempt, in the following cases:

When the transfer is by will or the intestate laws of this state from any person dying possessed of the property while a resident