

SECTION 13. This act shall take effect and be in force from and after its passage and publication.

Approved April 10, 1865.

CHAPTER 537.

[Published April 25, 1865.]

AN ACT to dispose of the swamp and overflowed lands, and the proceeds therefrom.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows :

SECTION 1. All the provisions of law which direct the application and use of the swamp and overflowed lands of this state, and of the lands selected in lieu of swamp and overflowed lands, and of the moneys received on sale of such swamp and selected lands, and of the moneys received from the United States in lieu of swamp lands, for the purposes of drainage and for supporting common schools, normal schools and academies, are hereby repealed, and all acts granting or offering to grant, or authorizing the conveyance of any such lands to any county, town, corporation, officer, board, or any person or persons, are hereby repealed, and such grants, offers and authority are revoked and annulled, except so far as the title to such granted lands may have been actually diverted under such acts: *provided*, that nothing herein contained shall impair the obligation of any contract heretofore made.

All laws relating to the proceeds of sales of, and to the granting of swamp and overflowed lands to counties, repealed.

Proviso.

SECTION 2. All the swamp and overflowed lands heretofore received by this state from the United States, under and in pursuance of an act of congress entitled "an act to enable the state of Arkansas and other states to reclaim the swamp lands within their limits," approved September 28, A. D. 1850, and which are now owned by this state, and all lands now owned by this state which were selected in lieu of swamp and overflowed lands, as authorized by an act of congress entitled "an act for the relief of purchasers and locators of swamp and overflowed lands," approved March 2d, A. D. 1850, and all moneys received from the United States

All such lands heretofore received by the state, and moneys received or due for such lands, to be divided into two equal parts, "the normal school fund" and "the drainage fund."

in lieu of swamp and overflowed lands, under the provisions of the act of congress last aforesaid, and all moneys received by this state, as purchase money, for swamp and overflowed lands, and for lands selected as aforesaid, in lieu of swamp and overflowed lands, including the amounts loaned and invested, together with all sums of money due or to become due as balance of purchase money on contracts for the sale of such swamp lands and selected lands, shall, after deducting the incidental expenses heretofore paid from said funds, and the losses sustained therefrom, as near as they can be conveniently ascertained, be divided into two equal parts, the one part to be denominated "the normal school fund," and the other to be denominated "the drainage fund." In making the partition between such funds, the swamp lands and moneys receivable on contracts for the sale of swamp lands, shall, as far as practicable, regard being had to the mode of distribution required by section six of this act, be set apart to the drainage fund; and the moneys received in lieu of and in payment of lands as aforesaid, including the sums invested and the lands selected in lieu of swamp lands, and the moneys receivable on contracts for the sale of such selected lands, shall, as far as practicable, be set apart to the normal school fund; and for the purpose of making such partition, one dollar shall be taken to be the equivalent of one acre of such lands.

Mode of partition.

All such lands hereafter received, and lands received in lieu thereof, to be partitioned equally, by counties, between said funds—appropriation of drainage fund.

SECTION 3. All the swamp and overflowed lands which this state shall hereafter receive, pursuant to said act of congress approved September 28th, A. D. 1850, shall, on receipt thereof, be partitioned equally, by counties, between the drainage fund and the normal school fund, and the part known as drainage fund, shall be set apart to the counties, respectively, in which such lands lie, to be used and applied as the other drainage fund belonging to such counties is, by this act, directed to be used and applied. And all moneys which this state shall hereafter receive from the United States, in lieu of swamp and overflowed lands, shall, on receipt thereof, be equally divided between the drainage fund and the normal school fund; and that part which is known as the drainage fund, shall be distributed to the several counties in proportion to the number of acres of swamp lands therein, and shall be used and applied as the other drainage fund belonging to such

counties is, by this act, directed to be used and applied.

SECTION 4. The land belonging to the normal school fund shall be sold, and the moneys arising from such sales, and all other moneys belonging to that fund, shall be invested in the same manner and by the same officers as now provided by law for the sale and investment of the school fund.

Investment of sales of lands belonging to normal school fund.

SECTION 5. The income of the normal school fund shall be applied to establishing, supporting and maintaining normal schools, under the direction and management of the board of normal school regents: *provided*, that twenty-five per cent. of said income shall be annually transferred to the school fund income, until the annual income of the school fund shall reach the sum of two hundred thousand dollars.

Application of income of normal school fund.

25 per cent. to be transferred to school fund.

SECTION 6. The drainage fund, constituted as provided in section two of this act, shall be apportioned by the commissioners of school and university lands among the several counties of this state, in proportion to the number of acres of swamp and overflowed lands situated in such counties, respectively; and from the amount so apportioned to each county, shall be deducted the amount heretofore paid to such county, (if any,) or to any town or towns in said county, or for the benefit of such county or town, or which has been granted to be used or expended in such county, (such grant not being revoked,) either in cash, as proceeds of swamp lands sold, or by transfer of swamp lands situate therein; and the balance so ascertained shall represent the amount of drainage fund to which each of the several counties is entitled, and such amount or share shall be set apart to each of the counties, respectively, in manner following: 1st. The commissioners shall set apart to each county, out of the swamp lands so belonging to the state and situate in such county, a number of acres of swamp lands equal to its share of the drainage fund. 2d. If in any county there is not a sufficient quantity of such lands now belonging to the state, to make the share apportioned thereto, then the deficiency on such share shall be made from the lands in such county which have been sold by the state on contracts, on which there remains a balance unpaid, each dollar receivable from such contracts to be taken as the equivalent of one dollar or one acre, in making up such

Basis for apportionment of drainage fund.

Deductions.

How balance to be set apart to counties.

deficiency. 3d. If in any county the swamp lands now belonging to the state, together with the amount receivable on the contracts for the sale of swamp lands in such county, shall be insufficient to make the share apportioned thereto, then the deficiency on such apportioned share shall be made up in money, as soon as practicable, from the first moneys received from the sale of swamp lands which is not otherwise appropriated. The selection of drainage lands to make the share for each county, shall be made from the lists of swamp and overflowed lands in the office of the commissioners, and shall be so made that the drainage lands and the normal school lands shall be located alternately, as nearly as practicable, in proportion to the number of acres due to each fund, and so that the lands of both funds shall be proportionally distributed.

Alternate selections of drainage and normal school lands.

Lands to be held in trust by commissioners.

To be sold exclusively for cash.

Commissioners to transmit description of lands to clerks of boards, and they to transmit lists to town clerks.

Commissioners to annually transmit statements of lands sold to clerks of boards, and they to transmit statements to town clerks.

SECTION 7. All the swamp and overflowed lands selected for the counties, respectively, in which such lands are located, in the manner provided in this act, shall be held by the commissioners of school and university lands and their successors in office, in trust for the counties, respectively, in which such lands are situated. The lands so held by said commissioners and their successors in office, shall be sold and conveyed by said commissioners exclusively for cash, in the same manner as now provided by law for the sale of swamp and overflowed lands.

SECTION 8. The commissioners of school and university lands shall, as soon as they have completed the division of the swamp and overflowed lands in the manner provided in this act, make out, or cause to be made out, a full description of the drainage lands in each county wherein any such lands are situated, and transmit the same to the clerk of the board of supervisors of such county, who shall make out and transmit to the town clerk of each town a list of such lands lying in such town, and such town clerk shall keep in his office such description of unsold swamp and overflowed lands in his town, for the inspection of the public.

SECTION 9. The commissioners of school and university lands shall, on the first Monday in June, of each and every year, make out a statement of all swamp and overflowed lands sold by them in trust for the counties, respectively, setting forth the description of all the lands sold in each county, the price of each

tract, and the total amount received by them for all such land sold in such county, and transmit a copy of such statement to the clerk of the board of supervisors of the proper county, who shall make and transmit to the clerk of each town a copy of that portion of such list which relates to lands lying in such town. They shall, at the same time, report to the clerk of the board of supervisors of the proper county, the amount of other moneys received by them which belong to the drainage fund of such county, specifying in such report the sources from which such moneys are received, so as to enable such clerk to apportion the same to the several towns of his county, according to the provisions of this act.

Report of other moneys belonging to drainage fund.

SECTION 10. All the money received by the commissioners of school and university lands from the sale of swamp and overflowed lands belonging to the respective counties wherein such lands so sold are situated, and all other moneys received by them belonging to the drainage fund of the respective counties, shall, on the first Monday of June, in each and every year, or as soon thereafter as the accounts can be made up, be paid over to the county treasurer of the respective counties, except so much as may be required to pay the expenses incurred by said commissioners in discharging their duties under this act, in relation to such drainage fund.

Proceeds of sales to be paid to county treasurer

SECTION 11. On receiving the statement and report, as provided in section seven [nine] of this act, the clerk of the board of supervisors shall apportion the drainage moneys to the several towns of his county, as follows: 1st. He shall apportion to each town all the moneys (both principal and interest) which have been received during the then previous year, on account of lands situate in such town. 2d. All other drainage moneys he shall apportion among the several towns, according to the number of acres of swamp lands situate in each. He shall transmit to the county treasurer a statement of the amounts so apportioned to the several towns, who shall file the same in his office.

Application of drainage moneys

Basis.

SECTION 12. All drainage fund income now remaining unexpended in the several counties, may be apportioned by the boards of supervisors of such counties to the several towns, in such shares as they shall deem equitable and just.

Unexpended drainage moneys

County treasurers to give bonds.

SECTION 13. Each county treasurer, before receiving the moneys directed to be paid to him in the next preceding sections of this act, or any part thereof, shall execute to the chairman of the county board of supervisors of such county, a bond with two or more sureties, to be approved by the said chairman, by indorsement over his official signature on said bond, in a penal sum not less than double the amount of such money as shall come into his hands for disbursement to the respective towns in his county, by reason of this act, conditioned for the faithful disbursement of all such moneys in such manner as shall be prescribed in this act, which bond he shall deliver to the clerk of the county board of supervisors of said county, to be filed in his office.

Notice to town treasurers.

SECTION 14. It shall be the duty of the county treasurers, respectively, immediately upon the receipt of the drainage moneys belonging to their respective counties, to give notice in writing to the treasurer of each town in such county, of the amount of money received by such county treasurer apportioned to such town. Each town treasurer, before receiving the drainage moneys, or any part thereof, belonging to the town of which he is treasurer, shall execute to the chairman of the town board of supervisors of such town, a bond with two or more sureties, to be approved by said chairman, by indorsement over his official signature on said bond, in a penal sum not less than double the amount of such moneys as shall come into his hands by reason of this act, conditioned for the faithful application and disbursement of all such moneys in such manner as shall be prescribed by this act, which said bond he shall deliver to the town clerk of said town, to be filed in his office.

Town treasurers to give bonds.

Clerk to file bond, &c.

SECTION 15. The town clerk of said town, on the receipt of such bond of the town treasurer, shall file the same and safely keep it in his office, and shall give to said town treasurer a receipt, stating that he has filed the bond required by the preceding section of this act, which receipt the said town treasurer shall deliver to the county treasurer of his county, who shall, on the delivery thereof, pay over to said town treasurer the amount of such moneys belonging to his said town, and also the money, if any, apportioned to said town from the drainage income fund, as hereinbefore provided.

SECTION 16. The town treasurer shall receive and safely keep in his possession, all such moneys, and shall pay out the same only upon the order of said town board of supervisors, duly signed by the chairman, and countersigned by the town clerk; and the said town treasurer shall receive as compensation for the performance of the duties devolving upon him under this act, the sum of two per cent. upon all such moneys as shall pass through his hands by reason of this act.

How moneys to be paid out by town treasurers.

Compensation of treasurers.

SECTION 17. The said moneys when so paid into the town treasury, as provided in this act, shall constitute and be denominated the drainage fund of said town, and shall be under the contro' of the town board of supervisors of such town, and shall be expended under their direction in draining and reclaiming the swamp and overflowed lands in their town, and in constructing roads and building bridges over and through such lands in said town, when they shall deem such roads and bridges necessary; and in case any portion of said fund shall not be needed for the purposes aforesaid, such portion may be applied to the support of common schools, under the direction of the board of supervisors; and such moneys shall not be expended for any other purpose. The members of said town board of supervisors shall be entitled to the sum of one dollar and fifty cents per day for each and every day actually employed in the performance of the duties enjoined upon them by this act, to be paid out of the drainage fund of such town.

Control and expenditure of drainage fund.

Per diem of supervisors.

SECTION 18. All laws that may be in force for the protection of school and university or other state lands, or punishing trespasses thereon or other injuries thereto, are hereby extended and made applicable to the protection of the swamp and overflowed lands mentioned or contemplated in this act, whether such lands belong to the normal school fund, or are held by the commissioners of school and university lands in trust for the counties, respectively, wherein such lands are situated. And any person may enter complaint, and it shall be the duty of any town officer to enter complaint, before a justice of the peace, against any person or persons trespassing upon any swamp and overflowed lands or other state lands in the town wherein the complainant

Application of laws in case of trespass, &c.

resides, whether such lands belong to the state or are held in trust for the county, as provided in this act.

Gravitation and reduction of prices of lands.

SECTION 19. The commissioners of school and university lands are hereby authorized and required, in the manner now provided by law, to graduate and reduce the price per acre for which the swamp and overflowed lands may be sold, whether such lands belong to the normal school fund, or are held in trust by said commissioners for the counties, as contemplated and authorized in this act: *provided*, none shall be sold for a less price than seventy-five cents per acre.

Minimum.

Lands may be leased, &c.

SECTION 20. The town board of supervisors of any town wherein any swamp and overflowed lands are situated, may lease for the purpose of cutting grass or picking cranberries therefrom, for the term of one year, any such lands upon which marsh hay may be cut or cranberries may be picked, for such price per acre as they may determine and agree upon. All moneys received by any town board of supervisors on any such leases, shall be added to the drainage fund of their town. It shall not be lawful to cut any timber from lands leased, as provided in this section.

Construction.

SECTION 21. The terms "swamp lands" and "swamp and overflowed lands," used in this act, shall be construed to mean all the lands which may have been transferred to this state in pursuance of the act of congress entitled "an act to enable the state of Arkansas and other states to reclaim the swamp lands within their limits," approved September 28th, 1850.

Compensation of commissioners.

SECTION 22. The commissioners of school and university lands, in lieu of all compensation for services rendered necessary by this act, shall be entitled each to receive fifty cents on every certificate and fifty cents on every patent hereafter issued by them; and no revenue stamps need be affixed to such patents or certificates, anything in chapter 159 of the general of 1863, to the contrary notwithstanding.

When partition of lands and funds to be made.

SECTION 23. The division and partition of the lands and funds provided for in this act, shall be made and be in force from and after the first day of June next, and in all other respects this act shall be in force from and after its passage and publication. And it shall be the duty of the commissioners of school and university lands to cause a sufficient number of copies of this

This act to be published, &c.

act to be published from time to time, to furnish the town clerks and the clerks of the boards of supervisors of the towns and counties, respectively, wherein any such swamp and overflowed lands are situated, with printed copies of this act; and they shall forward by mail or otherwise, printed copies of this act to all such town clerks and clerks of boards of supervisors, respectively, as soon as possible after the passage and publication of this act.

Approved April 11, 1865.

CHAPTER 538.

[Published April 29, 1865.]

AN ACT to codify and consolidate all laws relative to the assessment of taxes, and amendatory of chapter 167 of the general laws of 1859, and of chapter 18 of the revised statutes, entitled "of the assessment and collection of taxes."

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. All property in this state, real and personal, not expressly exempted therefrom, shall be entered on the list of taxable property, in the manner prescribed by this act. Property taxable

SECTION 2. The terms "real property," "real estate," and "land," when used in this act, shall include not only the land itself, but all buildings, fixtures, improvements, rights and privileges appertaining thereto. "Real property,"
&c."
The term "personal property" shall include every tangible thing which is the subject of ownership, not forming part of any parcel of real property; also, all tax certificates, judgments, notes, bonds and mortgages, and all other evidences of debt secured by lien on real estate; also, the capital stock, undivided profits, and all other means not forming a part of the capital stock of every company, incorporated or unincorporated, and every share or interest in such stock, profits or means, by whatsoever name the same may be designated; and also, every share or interest in any ship, vessel or boat used in navigating any of the waters within or border- "Personal prop-
erty" shall in-
clude secured de-
mands.