

owned by infant.

any lands owned by any infant, or in which any infant has an interest, the circuit or county court of the county in which said land is situated may authorize the guardian or parent of such infant to execute a perpetual lease of any lands of such infant, not exceeding one acre in amount, to be used by said district, its successors or assigns for school purposes only, and when any such land is held in trust for any infant the trustees may be authorized to execute such perpetual lease in behalf of the said infant for whom said land is held in trust, and when any such lease is executed pursuant to the order of said circuit or county court, the same shall pass to and vest in the lessee all the interest of said infant in said lands authorized to be granted by said court.

Condition of lease.

SECTION 2. Before granting leave to make and execute said lease it shall be made to appear satisfactorily to said court that the said premises are needed for school purposes, that the consideration to be paid for the interest of said infant therein is adequate, and that the interest of said infant will not be prejudiced by the execution of said lease; and before making any such order the court shall require the guardian or other person authorized to execute said lease to execute a bond to account for and pay over the funds or money received, as in cases provided by law for the sale of lands of minors.

SECTION 3. This act shall take effect and be in force from and after its passage.

Approved March 4, 1868.

## CHAPTER 91.

[Published March 9, 1868.]

**AN ACT** to amend section 51, chapter 18, of revised statutes, "of assessment and collection of taxes."

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

Amended.

SECTION 1. Section fifty-two of chapter eighteen of the revised statutes is hereby amended by adding as

follows: And it shall be the duty of the clerk of the board of supervisors, before delivering such corrected assessment roll to the supervisors, to enter therein, opposite each tract of land assessed and under the head of "taxes unpaid for previous years," the year for which any tax remains unpaid for the preceding three years, and town, city and county treasurers, in giving receipts for taxes paid upon any tract of land, shall, under the head of taxes unpaid for previous years, note in such receipt the year for which such unpaid tax is due on the tract of land thus received for.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved March 4, 1868.

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## CHAPTER 92.

[Published March 9, 1868.]

AN ACT to amend section 28 of chapter 18 of the revised statutes, entitled "of counties and county officers."

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

SECTION 1. Section twenty-eight of chapter thirteen <sup>Amended.</sup> of the revised statutes, entitled "of counties and county officers," is hereby amended by adding to the first subdivision of said section twenty-eight of said chapter thirteen, as follows: *provided, further,* that in case of the formation of a new town from the territory of a town or towns organized for five years or more, the said county board of supervisors shall have power to apportion to the respective portions so detached, *pro rata*, according to the last assessment roll of said town, any indebtedness which may have been legally incurred by such old towns, and the town so organized may be required to pay its proper proportion of such indebtedness, at such time or times as the same may become payable by the terms of the contracts legally made by proper officers of such old town or towns; *and provided,*