

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 receipted for.

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

Approved March 4, 1868.

## CHAPTER 92.

[Published March 9, 1868.]

AN ACT to amend section 28 of chapter 13 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 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*, Amended.

*further*, if, in the opinion of the county board of supervisors, it shall be necessary for an equitable apportionment of such indebtedness on the town so organized, they may cause a new assessment of the town or towns affected by such organization of a new town.

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

Approved March 4, 1868.

## CHAPTER 93.

[Published March 10, 1868.]

AN ACT to provide for the completion of the state capitol.

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

Building commissioners may provide for completion of capitol by contract.

SECTION 1. The governor, secretary of state, state treasurer, attorney general and bank comptroller, shall constitute *ex officio* a board of building commissioners; and they are hereby authorized to provide for the erection and completion of the rotunda and dome of the state capitol. The contract for work and material on the same shall be let by contract to the lowest and best responsible bidder, under such terms and restrictions as may be provided for in the advertisement and specifications, adopted by said board.

When shall be completed.

SECTION 2. The contract for the completion of said work shall provide for the entire completion of the said rotunda and dome, at such time as said board of building commissioners may determine, but not later than the first day of November, 1870: *provided*, that not more than twenty-five thousand dollars shall be paid in the year 1868, nor more than the sum of fifty thousand dollars in addition in the year 1869, and the remainder upon the completion and acceptance of the work in 1870.

What provisions continued in force.

SECTION 3. The provisions of section two (2), section three (3), section five (5), section six (6), section eight (8), section nine (9), section ten (10), of chapter fifty-nine (59), of the general laws of 1866, are hereby con-