

CHAPTER 183.

[Published April 5, 1872.]

AN ACT to amend section 69 of the general laws of 1865, entitled "an act to codify and consolidate all laws relative to the assessment of taxes, and amendatory of chapter 187 of the general laws of 1859, and of chapter 18 of the revised statutes, entitled 'of the assessment and collection of taxes,'" and to amend chapter 150 of the general laws of 1867, [1861] entitled "an act requiring the state treasurer to make out and forward to the county treasurers certain lists of school, university and swamp lands."

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

Amended.

Shall add percentage to taxes if not paid.

SECTION 1. Section sixty-nine (69) of chapter five hundred and thirty-eight (538) of the general laws of 1865, is hereby amended so as to read as follows: Section 69. The state treasurer shall charge such returned taxes against the lands to which they belong, and if the said taxes are not paid on or before the first day of June next succeeding, he shall add thereto twenty-five per cent, and the said taxes, with such twenty-five per cent. added, shall be collected, with other charges against said land, and when collected shall be added to the appropriate fund; and so much of the amount returned, together with the twenty-five per cent added as aforesaid, as shall have been collected, shall be entered to the credit of the proper county quarterly, and shall be a valid offset to an equal amount of state tax charged to said county.

Amended.

Shall forward lists quarterly.

SECTION 2. Chapter one hundred and fifty (150) of the general laws of 1861, is hereby amended so as to read as follows: "Section 1. The state treasurer shall forward quarterly to the treasurer in each county in this state, a list of all agricultural college, school, university and swamp lands, and lands mortgaged to the state, located in such counties respectively, on which the taxes, and interest and penalty on the taxes, shall have been collected and paid into the state treasury as provided by law. Said lists shall state the amount of taxes, interest and penalty paid on each separate tract of land contained therein, which said amount of taxes, and interest and penalty thereon, when paid

into the state treasury, shall be placed to the credit of the proper county. Section 2. Said list shall designate separately each lot or tract of land on which such tax, interest and penalty has been collected, specifying the section, township and range in which the same is embraced. Section 3. Immediately upon the receipt of said list by any county treasurer, he shall ascertain the aggregate amount of such tax, interest and penalty, collected as aforesaid, on such lands in each of the organized towns, cities and villages in his county, and shall credit to the proper towns, cities and villages respectively the full amount of the taxes, interest and penalty collected as aforesaid, on lands embraced within such towns, cities and villages: *provided*, the amount of said taxes, interest and penalty shall have been paid over to such county treasurer, or shall have been credited to such county by the state treasurer, as provided by law.

What lists shall designate.

Duty of treasurer on receipt of list.

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

Approved March 25, 1872.

CHAPTER 184.

[*Published April 5, 1872.*]

AN ACT to authorize counties, towns and villages to issue bonds in certain cases.

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

SECTION 1. Any county, city, town or village in this state, which shall have heretofore issued its bonds pursuant to any law of this state, is hereby authorized to issue new bonds in exchange for any bonds so issued which are unpaid and outstanding. The new bonds to be issued shall be substantially of the same form as the bonds in lieu of which they are issued, except that they may be made payable after a different period of time and bear a less rate of interest: *provided*, that the principal of such new bonds shall not exceed the prin-

May issue new bonds in place of outstanding ones.