

to such undertaking, stating that he is a resident, and householder or freeholder, within the state, and is worth the sum specified in the undertaking, in property within the state, over and above all his debts, and exclusive of all property exempt from execution. Provided, that no undertaking shall be necessary in any action wherein the state of Wisconsin or any county, town or other municipality shall be plaintiff.

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

Approved Feb. 27, 1895.

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No. 15, S.]

[Published March 1, 1895.

## CHAPTER 10.

AN ACT directing the state treasurer to refund certain moneys, paid as penalty, to Washburn county, Wisconsin.

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

SECTION 1. "Whereas, By reason of the closing of the doors of the Shell Lake Savings Bank, the 7th day of June, 1893, the county of Washburn was deprived of the use of its funds, being a depositor of said bank;" and,

"Whereas, The state tax payable from said county of Washburn to the state of Wisconsin, for the year of 1892, was among the funds so deposited by said county in said bank;" and,

"Whereas, By reason of the suspension of said bank, the said county was unable to pay said tax to the state when it became due;" and,

County de-  
prived of its  
funds.

State tax  
tied up.

Penalty  
collected.

"Whereas, The state treasurer caused the county clerk of said county to levy upon and collect as a penalty from the taxable property of said county, in addition to all other taxes collected, the sum of \$1,417.83, fourteen hundred seventeen dollars and eighty-three cents;" and,

Amount of  
penalty paid.

"Whereas, The said sum of \$1,417.83, fourteen hundred seventeen dollars and eighty-three cents, so levied and collected as aforesaid, was paid into the state treasury as a penalty, and not otherwise;" and,

Tax for  
penalty was  
levied and  
collected.

"Whereas, Said county was obliged to levy and collect during the year 1893, in addition to its state, county and school taxes, the said sum of \$1,417.83, fourteen hundred seventeen dollars and eighty-three cents, the aforesaid penalty, and the further sum of \$14,178.35, fourteen thousand one hundred seventy-eight dollars and thirty-five cents, the same being a sum equal to the state tax for the year 1892;" and,

"Whereas, The said Washburn county has never received any of the said sums so deposited in said bank, at the time of its, the said bank's, suspension;" and,

"Whereas, All of the state tax and penalty so required by the state treasurer to be paid, has been levied, collected and paid into the treasury of said state."

Appropriation.  
\$1,417.83.

SECTION 1. "That there is hereby appropriated out of any money in the state treasury, not otherwise appropriated, the sum of \$1,417.83, fourteen hundred seventeen dollars and eighty-three cents, to be paid to the treasurer of Washburn county."

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

Approved Feb. 27, 1895.