

SECTION 12. This act shall take effect and be in force from and after its passage and publication.

Approved March 11, 1897.

No. 90, S.]

[Published March 13, 1897.

## CHAPTER 33.

AN ACT to amend section 1131, of chapter 49, of the revised statutes, as amended by section 2, chapter 95, of the laws of 1879, relating to the publication of notice for the sale of lands for the non-payment of taxes.

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

Tax lists exceeding 4,000 descriptions to be let to the lowest bidder.

SECTION 1. Section 1131, of chapter 49, of the revised statutes, as amended by section 2, chapter 95, of the laws of 1879, is hereby amended by striking out the word "ten" where it occurs in the seventh line of said section, and inserting the word "five" in lieu thereof, so that said section when so amended, shall read as follows: Section 1131. In every county where the number of the descriptions in the list of lands to be advertised for sale for the non-payment of taxes by the county treasurer shall exceed four thousand, the county treasurer shall let by contract the publication of such list to the lowest bidder, upon a notice written or printed, to be delivered to and left with the publisher or one of the publishers of each newspaper in his county, at least five days prior to the time at which such contract shall be let; but no such contract shall be made to publish such list in any newspaper which has not been regularly and continuously published

once in each week in such county for a least two years prior to the time at which such publication shall be by law required to be made, unless there be no such newspaper so published in such county; and the contract price for the publication of such list shall in no case exceed the amount now, or which shall be hereafter prescribed by law, as the maximum price allowed by law for publishing such list. All bids shall be written and sealed, and accompanied by a good and sufficient bond in a sum of at least five thousand dollars, conditioned that the work will be promptly performed. Any county treasurer who shall wilfully refuse or neglect to perform any duty enjoined by this section, or who shall keep back and not report any delinquent lands for the purpose of avoiding the provisions of this section, shall forfeit the full amount of his official bonds, one-half of which when collected shall be paid to the persons prosecuting therefor, and the residue shall be paid into the treasury of the county for the use of the school funds; provided, that when any new county shall have been formed and organized within this state, the provisions of this section shall apply to any newspaper or newspapers which may have been regularly and continuously published within the territorial limits of such new county for two years previous to the formation and organization of such new county.

Penalty for neglect of duty by county treasurer.

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

Approved March 11, 1897.