2. No unauthorized fire insurance company or other unauthorized insurer shall hereafter make or issue, directly or indirectly, any policy of insurance on property in this state, except as specifically authorized by law. All such contracts are declared to be unlawful, void, and unenforcible, and no action in law or equity shall be maintained on any such contract in any court.

Section 4575s. Any unauthorized fire insurance company or other unauthorized insurer which shall hereafter take or receive any application for fire insurance on property in this state, or shall receive or collect a premium on any part thereof for such insurance, shall be punished by a fine of not more than five thousand dollars. Any officer, agent, solicitor, or broker, or other employee of any unauthorized insurance company or other unauthorized insurer who shall take or receive any application for fire insurance on property in this state, or shall receive or collect a premium or any part thereof for such insurance, shall be guilty of a felony, and shall be punished by a fine of not more than five hundred dollars, or imprisonment in the state penitentiary for one year, or by both such fine and imprisonment.

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

Approved May 31, 1913.

No. 66, A.]

[Published June 4, 1913.

CHAPTER 367.

- AN ACT to amend section 1042j and to create subsection 1 of section 172-37 of the statutes, relating to the taxation of mineral rights, and making an appropriation.
- The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1042j of the statutes is amended to read: Section 1042j. 1. Any and all rights and reservations to enter upon and take away any mineral from any lands within the state of Wisconsin, granted by or reserved in any deed or conveyance of such lands, the title to which right or reservation is vested or may hereafter become vested in any person or corporation other than the owner of the fee to which such right or reservation is attached, is hereby declared to be taxable; and the same shall be separately assessed for taxation *** * •**, and like proceedings shall be had thereon relating to the levy, collection, and sale thereof for the nonpayment of taxes against said reservation, as are in force from time to time for the levy and collection of taxes on real estate and the sale of the same for the nonpayment thereof. Provided, that such reservations and rights

reserved prior to the passage and publication of this act shall be sold for nonpayment of taxes only to the owner of the fee to which such right or reservation is attached, or to the state as hereinafter provided; and provided further, that such reservations and rights reserved after the passage and publication of this act and sold for taxes shall be sold only to such owner or to the state. Whenever any such reservations or rights are sold to the state for unpaid taxes, the owner of the fee shall have the right at any time within three years to purchase from the state the tax certificates held by it upon such reservations or rights by paying the total amount paid by the state plus ten per cent interest per annum on such amount. The county treasurer of each county shall furnish the commissioners of public lands a list of all such rights to be sold to the state, together with a description of each parcel and the taxes and charges thereon, and the amount of such taxes and charges shall be paid to the county treasurer of such county from any moneys appropriated from the general fund of the state to carry out the provisions of this section on the order of the commissioners of public lands after being audited by the secretary of state.

2. No such right to reservation so acquired by the state shall be completely alienated or sold but may be leased for limited periods of time on a royalty basis; but such lease shall provide for a just and reasonable remuneration to said owner of the fee for any damage to the surface, resulting from the exercise of the right so acquired by the state to enter upon and take away any mineral from the land; and all such payments shall be made from the appropriation made for carrying out the provisions of this section.

3. The assessing officer of the several assessment districts may require the owner of any such title to or reservation of the right to enter upon and take away mineral from any lands in the state to make return under oath to him of the value of such right, and in case the owner of such right shall refuse or neglect to make such return to the assessor of the district where said lands are situated the assessor of such district may assess and value the rights reserved at what in his opinion and judgment shall be its fair market value, and in such case the owner of such reserved right shall not be heard to complain because of the value placed thereon by the assessing officer; however, in case such reserved interest is valued by the owner, the assessing officer shall not be bound by the value fixed thereon by such owner, but may, notwithstanding, assess such interest at such sum as shall, in his best judgment, be the true value of the same.

4. Nothing in this act, however, shall extend to mining leases,

made as such in good faith, which are terminable upon failure to fulfill the terms and conditions of such leases.

SECTION 2. There is added to the statutes a new subsection to read: (Section 172-37) 1. There is annually appropriated on July 1, such sums as may be necessary payable from any moneys in the general fund, not otherwise appropriated, for the commissioners of the public lands to carry into effect the provisions of section 1042j.

SECTION 3. This act shall take effect and be in force from and after July 1, 1913.

Approved June 2, 1913.

No. 141, A.]

[Published June 4, 1913.

CHAPTER 368.

AN ACT to create section 1300a of the statutes, relating to building of bridges by counties.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to the statutes a new section to read: Section 1300a. Whenever the county board shall lay out a highway as provided in section 1300 of the statutes, it may at the same time or at any time thereafter, construct any and all bridges necessary for the use of said highway, the county to have exclusive charge of such work and to direct the letting, inspection and acceptance of such work in such manner as it may deem proper; and the said county board shall appropriate such sum as is required to cover the cost of such bridge or bridges, and shall cause one-half of such sum to be levied upon the taxable property of the county, and the balance of said sum to be levied upon the taxable property of the towns in which said highway is located, and all of such money, when collected, shall be paid out on the order of the chairman of the county board and county clerk, upon the completion and acceptance of the bridge or bridges.

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

Approved June 2, 1913.