

money be refunded by the school district, in such case the town superintendent, shall certify a notice to the district clerk of the district to which such money has been apportioned, and paid, that the decision of town superintendent has been reversed by the state superintendent, upon such certificate, the board of such district shall proceed to collect the amount, so paid by said superintendent, in the manner as provided by law, for the assessment and collection of school district taxes.

SEC. 2. That if the said district board shall neglect or refuse to collect said amount of money, as provided in section one of this act, for the period of sixty days, after due notice thereof, then and in that case, it shall be the duty of the town superintendent, to commence suit in his name of office, against any such district, to recover any money so due, or any part thereof, from such district.

In case of neglect, town superintendent to commence suit against district.

SEC. 3. All money or monies which shall come into the hands of any town superintendent, pursuant to the provisions of this act, shall be considered school funds, and shall be apportioned to the several school districts of the town, as provided by law.

How apportioned.

SEC. 4. This act shall take effect and be in force from and after the passage thereof.

Approved, April 2, 1853.

An Act to revive Chapter one hundred and five of the session laws of A. D. 1850—Reducing the fees of Town Treasurers in certain case.

Chap. 91.

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

SECTION 1. Chapter 105, of the session laws of A. D. 1850, and chapter 388, of the session laws of the year 1851, are hereby revived, and declared to be in full force, and all the provisions of any act conflicting therewith, are hereby repealed.

Approved, April 2, 1853.

An Act in relation to the Assessment and Collection of Taxes, on State, School and University Lands, sold on contract.

Chap. 92.

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

SECTION 1. The assessors of each town in this state,

How lands to  
be assessed.

shall in making out their assessment rolls, for the year 1853, and every year thereafter, enter upon said rolls, in a separate column, under a distinct heading, a list of all state, school, and university lands, in their towns respectively, which shall be held on contract, which lands shall be assessed in the same manner as other lands are now assessed, without regard to any balance of purchase money remaining unpaid on the same: *Provided*, That the secretary of state shall as soon as may be, make out and transmit to the clerk of the board of supervisors, of each county of this state, an abstract containing a correct and full statement and description, of state, school and university lands, held on contract, and upon the receipt thereof, the said clerk shall immediately make out and transmit to the clerk of each town in the county, a list from said abstract, of the lands as held on contract in such town.

Proviso.

Town clerk to  
make out list.

SEC. 2. The town clerk of each such town, shall include such list under the same heading, in the roll delivered to the town treasurer, who shall collect the taxes, on any such land, in the same manner as he is required by law to collect other taxes, and return a separate list of such land on which the taxes shall not have been paid to the county treasurer, at the time fixed for him to return other lands.

Delinquent  
taxes to be re-  
turned.

SEC. 3. The county treasurer shall not sell any such delinquent lands for such taxes; but if the same should not be paid on or before the first day of December next, following the time when said returns is made, with interest thereon, at the rate of twelve per cent. from the first day of January preceeding said return; the said county treasurer shall immediately forward certified lists of such lands on which the taxes remain unpaid, to the state treasurer, who shall place the amount of such delinquent tax and interest, to the credit of the proper county, and charge the same against the proper description of land, and the same provisions of law that apply to the payment of interest, on any such land, and the forfeiture thereof, for the non payment of such interest, shall apply to the collection of such delinquent taxes, and the school commissioners shall in no case execute the patent for any such land, until all taxes are paid.

SEC. 4. Any law of this State contravening the provisions of this act is hereby repealed.

Approved, April 2, 1853.