

CHAPTER 305.

[Published April 25, 1860.]

AN AOT to provide for issuing a patent of certain lands to Michael Gleiter.

(See Supplement to Local Laws.)

CHAPTER 306.

[Published April 19, 1860.]

AN AOT relating to the assessment and collection of taxes on School, University and Swamp Lands, and of all lands mortgaged to the State.

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

SECTION 1. The assessors in each town or ward in this State, shall, in making out their assessment rolls for each year, as required by law, enter upon said rolls, in a separate column, under distinct headings, a list of all state, school, and university lands in their towns respectively, which shall be held on contract, and all lands which shall be mortgaged to the State, which lands shall be assessed and taxed in the same manner as other lands are now assessed and taxed, without regard to any balance of purchase money remaining unpaid on the same ; *Provided*, That the secretary of state shall, annually, before the first day of May in each year, 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 school, university, swamp and other lands held in contract, and all lands mortgaged to the state as aforesaid; and upon the receipt thereof, the said clerk shall immediately make out and transmit to the clerk of each town or city in the county, a list from said abstract of the lands so held on contract or mortgage in such town or city.

Assessors to list separately lands in which the State has interest.

To be assessed at full value.

Secretary of State to make abstract for clerks of supervisors.

Clerks of supervisors to make lists for town and city clerks.

Tax rolls—collection of taxes—"separate list" of returned State lands.

SEC. 2. The clerk of each such town or city shall include such list, under proper headings, in the roll delivered to the treasurer of such town or city, 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.

**Prohibition of sale for taxes in counties, cities and villages.** SEC. 3. It shall not be lawful for any county treasurer, in any county in this state, nor for the treasurer of any city or village, to sell any of said lands for delinquent or unpaid taxes; and if any of said lands shall have been sold prior the passage of this act, no conveyance shall be made thereof in pursuance of the certificate of sale, and the clerk of the board of supervisors, or clerk of the city or village, shall enter upon his records the redemption of all such lands, and the amount due the holder of the certificate shall be paid from treasury of the county in which said lands may have been sold.

**Taxes delinquent on 1st of April to be returned to State Treas'r.** SEC. 4. If the taxes on any of said state lands held on contract, or that have been mortgaged to the state as aforesaid, shall not be paid on or before the first day of April in each year, together with interest thereon at the rate of twelve per cent. per annum from the first day of January next preceding such return, the county treasurer shall immediately forward to the state treasurer a certified list of such lands, and the amount of such taxes on each description, with the said interest added, together with a list of all such state lands as may have been sold by said county prior to the passage of this act, and the amount refunded to the holders of certificates of sale, as mentioned in section three of this act.

**Duty of State Treasurer.** SEC. 5. 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 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.

**Penalty.**

**Credit to counties.**

**Payment to counties.** SEC. 6. Should the amount so collected by the state treasurer exceed the amount due from any county at the time provided by law to pay the State tax, after deducting all claims against said county, the state treasurer shall pay over to the treasurer of said county such excess of moneys so collected, taking his receipt therefor: *Provided*, that the county treasurer of such county shall be

**Proviso.**

required to make a final settlement with the state treasurer before such excess of moneys shall be paid.

SEC. 7. Section sixty-five of chapter eighteen of the Revised Statutes, is hereby amended by adding thereto the words following, to-wit: But such extension of time shall not apply to taxes assessed upon any state, school, university or swamp lands, or lands mortgaged to the State, situated within the limits of said town or city, a certified list of which the town or city treasurer shall return to the county treasurer, the same as if no extension of time had been made. Amendment to section 65, chap. 18, R.S.

SEC. 8. All taxes levied for the year 1858, upon state lands held on contract, and upon lands mortgaged to the State, which, at the time of the passage of this act, remained uncollected, shall be subject to the provisions of this act, and the counties returning the same shall not be entitled to any credit therefor, until said taxes are collected; and in case any such uncollected taxes have been credited to the counties previous to the passage of this act, the amount so credited shall be charged back to the county to which it may have been credited. Uncollected taxes of 1858 to be credited to counties when collected; if already credited to be charged back.

SEC. 9. All acts or parts of acts contravening or affecting the provisions of this act, are hereby repealed. Repeal'g sec.

SEC. 10. This act shall take effect and be in force from and after its passage. Taking effect.

Approved, March 31, 1860.

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CHAPTER 307.

[Published April 25, 1860.]

AN ACT to authorize the Commissioners of School and University Lands to purchase certain lands therein named, and to appropriate money for the payment for said lands.

(See Supplement to Local Laws.)