

person, shall be charged to the county by said superintendent, and included in his report to the secretary of state, and collected and paid over as provided in section eight of this act.”

Approved April 5, 1862.

CHAPTER 266.

[Published April 11, 1862.]

AN ACT to authorize the purchase of steam boilers for the Wisconsin state hospital for the insane.

(See supplement to local laws.)

CHAPTER 267.

[Published April 11, 1862.]

AN ACT to exempt certain university lands from taxation.

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

SECTION 1. All real estate and each tract and parcel thereof, not to exceed ten thousand acres in the whole, and not to exceed two thousand acres in any one county at the same time, nor to exceed six hundred and forty acres in any one town at the same time, which has been or shall hereafter be conveyed in fee to the Lawrence university, of Wisconsin, for educational purposes, shall, while so held in fee simple by said university, expressly for educational purposes, and for the endowment of said university, be exempt from taxation for the period of five years from and after the time of the vesting of the fee of such lands in said university: *provided*, that the period of exemption on such lands as are now owned and held in fee by said university, for the purposes aforesaid, shall be construed to commence on the first day of April, 1862: *and provided, further*, that such lands, or any part thereof, shall

10,000 acres of land of Lawrence university exempted from taxation for five years.

Provisos.

not be exempt from taxation from and after the time the same shall be sold, contracted to be sold, leased, mortgaged, conveyed, or in any manner incumbered by said university.

Descriptions of lands owned and sold to be filed.

SECTION 2. The president of the said university shall annually, on the first day of June, file with the clerk of the board of supervisors of each county in which there may be lands exempt as aforesaid, a statement in writing, verified by his affidavit, setting forth by proper descriptions all the lands owned by said university in each of such counties respectively, designating also the number of acres in each town. And the said president shall also annually, on the first day of June, file with the clerk of the board of supervisors of each county in which such university may have lands exempt as aforesaid, a statement in writing, verified by his affidavit, setting forth correctly a description of all the lands sold, contracted to be sold, leased, mortgaged, conveyed, or in any manner incumbered within the year preceding. And the said president shall annually, on the first day of June, file with the town clerk, city or village clerk, as the case may be, of each town, city or village in which the said university may have any lands exempt as aforesaid, like statements in writing, verified by his affidavit, showing all the land owned in each town, city or village by said university, and also showing the number of acres and the description thereof sold, contracted to be sold, leased, mortgaged, conveyed, or otherwise incumbered. And it is hereby made the duty of such clerks of the boards of supervisors, town clerks, city clerks and village clerks, to receive such statements and file them in their offices respectively.

Lands elected to have exempted to be filed.

SECTION 3. In case the said university shall hold in fee any more than two thousand acres of land in any one county, or more than six hundred and forty acres in any one town, the president of the said university shall file with the clerk of the board of supervisors, and with the town, city or village clerk of the proper county and town, city or village in which said university may have land exempt as aforesaid, a statement in writing, setting forth by proper descriptions what lands the said university has elected to have exempt from taxation, not exceeding the limit as hereinbefore provided.

SECTION 4. In case the aforesaid statements, as provided for in section two of this act, shall be filed with the clerks of the boards of supervisors of the proper counties, and with the clerks of the proper towns, cities or villages, then the assessor or the assessors, as the case may be, shall omit to assess such lands as are in and by this act exempted from taxation.

Such lands not to be assessed.

SECTION 5. In case the said university shall hold in fee any more than two thousand acres of land in any one county, or more than six hundred and forty acres in any one town, in order to entitle the said university to the exemption provided for by this act, the president of said university shall annually, on the first day of June, file with the clerks of the respective boards of county supervisors, towns, cities or villages in which such lands may lie, a statement in writing, setting forth accurately, by proper descriptions, what lands the said university has elected to have exempt from taxation, not exceeding the amount as hereinbefore provided, and such lands so elected shall be exempt accordingly.

When descriptions to be filed.

SECTION 6. In case any of the lands now owned, or which shall hereafter be owned, by said university, shall be sold, contracted to be sold, leased, mortgaged, conveyed, or in any manner incumbered by said university, its officers or agents, or either of them, then such lands shall immediately become subject to taxation, and the exemption provided for by this act shall no longer apply to such lands.

When lands may become subject to taxation.

SECTION 7. If the president of said university shall refuse or neglect to file, or cause to be filed, annually with the clerks of the boards of supervisors, and with the town clerks of the respective counties and towns, or either of them, the statements, or either of them, as is in this act provided, then the said lands of the said university shall not be exempt from taxation, anything in this act to the contrary notwithstanding.

If statement not filed, lands not to be exempt.

SECTION 8. If any of the officers, trustees or managing agents of said university, shall make or cause to be made any false statement, either oral or in writing, with intent to procure exemption of or to save from taxation any lands whatever, other or greater in quantity than is provided in this act, such false statement shall work a forfeiture of the exemption provided by the provisions of this act, and thereupon such lands shall be subject to taxation immediately.

False statement a forfeiture.

When exemption
to cease.

SECTION 9. The exemption from taxation, as provided in this act, shall not extend to any lands after the first day of June, in the year one thousand eight hundred and seventy-two; but all lands which shall belong to the said university at that date, shall be subject to taxation thereafter, excepting such real estate as is now by law exempt from taxation.

SECTION 10. This act shall take effect and be in force from and after its passage, and shall continue in force until the first day of June, in the year one thousand eight hundred and seventy-two, and not longer.

Approved April 5, 1862.

CHAPTER 268.

[Published April 11, 1862.]

AN ACT to appropriate from the capital of the university fund, a sufficient sum to pay the debts against the state university.

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

Loan canceled
and paid.

SECTION 1. The loan heretofore made by the regents of the university of the state of Wisconsin, from the principal of the university fund, for the erection of the main edifice of the state university, is hereby declared canceled and paid, by the erection of the said main edifice, and said board of regents is hereby absolved from all obligations heretofore existing for the repayment of such loan.

ayment of in-
debtedness of
university.

SECTION 2. The said board of regents of the university of the state of Wisconsin, is hereby authorized to apply a sufficient sum of the principal of the university fund, to pay any and all indebtedness heretofore created under any law of this state for the erection of any of the buildings of said university; and for that purpose, if the said board of regents so desire, the commissioners of the school and university lands are hereby empowered and directed to apply a sufficient sum or sums of the principal of said university fund for the payment of such indebtedness, and to transfer and deliver a sufficient amount of the university land