SECTION 2. When any person has, after re-State ceiving the diploma referred to in section 1, of may this act, taught in a public kindergarten in this countersign. state one year, the state superintendent may, after such examination as to moral character, learning and ability to teach, as to him may seem proper, countersign the diploma of such teacher, and thereafter such countersigned diploma shall legally qualify the holder thereof to teach without further examination, in any public kindergarten in the state, or until the same shall be annulled.

Section 3. This act shall take effect and be in force from and after its passage and publica-

Approved April 12, 1893.

No. 57, A.]

[Published April 15, 1893.

## CHAPTER 150.

AN ACT to create the county of Vilas, and to change the boundaries of the county of Iron and attach territory thereto.

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

SECTION 1. All that portion of the county of Territory Oneida. Wisconsin. included within the following embraced. boundaries, to-wit: Commencing at the southeast corner of township number forty, of range number ten east, in the said county of Oneida, thence north on the range line between ranges number ten and eleven to the boundary line between the states of Wisconsin and Michigan, thence northwesterly on said boundary line to a point where the range line between ranges four and five intersects said boundary line, thence south on the range line between ranges four and five to the southwest corner of town forty-one north, range five east, thence west on the town line between towns forty and forty-one north, to the north-

west corner of town forty north, range four east, thence south on the range line between ranges three and four east to the southwest corner of township number forty north, of range four east, thence east on the township line between townships thirty-nine and forty, to the northwest corner of township thirty-nine north, of range six east, thence south on the range line between ranges five and six, to the southwest corner of township number thirty-nine north, of range six east, thence east on the township line between townships number thirty-eight and thirty-nine, to the southeast corner of township number thirty-nine north, of range seven east, thence north on the range line, between ranges seven and eight east to the north-west corner of township number thirty-nine north, of range eight east, thence east on the township line between townships thirty-nine and forty, to the place of beginning, is hereby detached from the county of Oneida, and shall hereafter constitute the county of Vilas, under the provisions hereinafter contained. All that portion of the present county of Oneida included in towns forty-one, forty-two, forty-three and forty-four north, of range four east, is hereby detached from said county of Oneida, and attached to and made a part of the county of Iron, and shall be a part of the town of Vaughn, in said county of Iron. Townships number thirty-nine, of ranges four and five east, are hereby attached to and made a part of the town of Hazlehurst, in Oneida county. The townships number thirty-nine of ranges eight, nine and ten east, are hereby attached to and made a part of the town of Pelican, in Oneida county.

County seat.

SECTION 2. The country of Vilas, with the boundaries prescribed in the foregoing section, is hereby created with all the rights and privileges by law granted to and conferred upon other counties in this state. The county seat of said county of Vilas, until otherwise determined according to law, is hereby located at, and the same shall be the village of Eagle River, in township forty north, of range number ten east. Said county of Vilas is attached to and made a part of the Fifteenth judicial circuit. There shall be Terms of court, held in said county of Vilas two terms of the circuit court in each year; and, until otherwise

provided by law, such terms of court shall be held at such times as the circuit judge thereof shall designate. Said circuit judge shall immediately after the passage and publication of this act give public notice of the times of holding such terms of court by causing notice thereof to be published in some newspaper in said county of Vilas for at least six weeks prior to the three weeks immediately preceding the holding of the first term of said court.

SECTION 3. Within twenty days after this act county officers, shall take effect, the governor of this state shall governor to appoint in and for the county of Vilas the following officers, to wit: A county judge, district attorney, clerk of the circuit court, county clerk, sheriff, register of deeds, county treasurer, county surveyor, superintendent of schools, and coroner, who shall, within twenty days after due notice of their appointments, respectively, qualify and enter upon the duties of their offices, and hold the same until the first Monday of January next succeeding the first general election thereafter, and until their successors are elected and qualified, except that the county judge shall hold his office until the first Monday of January, A. D. 1898.

SECTION 4. It shall be the duty of the board salaries. of supervisors of the county of Vilas within twenty days after the appointment of the officers of said county by the governor, to meet and fix the respective salaries and the amount of bonds required to be given by each of said officers, except in case where the amount of such bond is now fixed by law.

SECTION 5. The county of Vilas shall, until Towns otherwise ordered by the board of supervisors of said county, consist of two towns, to be known respectively as the towns of Eagle River and Minocqua. The boundaries of said towns shall remain as at present created, except that the boundaries are hereby changed so as to make the same conform to the provisions of section 1. of this act.

SECTION 6. The board of supervisors of said Board of county of Vilas shall, within twenty days after supervisors meet. the passage of this act, meet and transact all business necessary to perfect and complete the organization of the county, and determine upon and make suitable provisions for and places for

holding the circuit court at the time appointed therefor.

Liabilities and rights of several countles.

SECTION 7. Said counties of Vilas, Iron and Oneida shall be the exclusive owners of all real property within the boundaries of each of said counties. The said counties of Vilas and Iron shall be liable for their just share of the liabilities and indebtedness now existing against said county of Oneida, and entitled to their just proportion of the assets and resources of said county of Oneida, to be ascertained by dividing the total liabilities and total assets and resources of said county of Oneida, by the ratio which the aggregate valuation of said county of Oneida, as fixed by the assessors and boards of review of the several towns and cities of said county of Oneida, of all of the real and personal property therein for the year 1892 bears to the valuation of the county of Vilas and the county of Oneida, and of the towns hereby attached to the county of Iron, respectively, by such assessors and boards of all the real and personal property situated within the boundaries of said counties. governor of the state of Wisconsin shall, within ninety days from the passage of this act, select three competent persons, non-residents of either of the three counties affected by this act, to constitute a commission to make a settlement between said counties of Oneida and Vilas, and said counties of Oneida and Iron, and between the several towns of said counties, on the basis provided in this act. Each of said commissioners shall receive ten dollars per day for services, actually and necessarily rendered as such com-The counties of Iron, Oneida and missioners. Vilas shall each pay its proportionate part of the compensation of said commissioners, according to the assessed valuation of the property in said Vilas and Oneida counties, and of the four towns attached to said Iron county, as fixed by said assessors and boards of review for the year 1892. Such commissioners shall make a full and complete statement provided for by this act on or before September 1st, 1893, and all tax certificates upon lands in said county of Vilas, and the towns hereby attached to Iron county, respectively, including those which may be obtained upon the tax sale of 1893, shall, on or before said first day of September, 1893, be assigned

Commissioners, governor to appoint; compensation, duties. and delivered to the treasurers of said Vilas and Iron counties, respectively. The amount of such tax certificates so delivered to said Vilas and Iron counties shall be charged to said counties. respectively, in the said settlement and the amount of the tax certificates upon lands in Oneida county shall be in like manner charged in said settlement to said Oneida county. The said commission shall respectively ascertain and determine the proportion which the respective counties shall bear of any indebtedness which may be due from said Oneida county to the state of Wisconsin for loans made to said county, and shall make duplicate certified statements thereof, one of which statements shall be filed by them with the secretary of state, and one in the office of the county clerk for each of said counties, and the secretary of state shall thereafter and pursuant to section 6, of chapter 167, of the laws of 1881, furnish to the county clerks of said counties of Vilas. Iron and Oneida statements of the amounts of such indebtedness due from and apportioned to each, and the amount, if any, so apportioned to said Vilas and Iron counties. respectively, by said commission, shall be collected and paid by said Vilas and Iron counties, respectively, in the same manner as if the loan had been made to said counties of Vilas and Iron, respectively.

SECTION 8. This act shall in no wise invali- Taxes; sale of date or affect the collection of taxes assessed lands therefor, thereon for the year 1892, in the said county of Oneida, and the treasurer of said Oneida county shall proceed with the collection of such delinquent taxes and the sale of such lands in said respective counties for the non-payment of taxes thereon in the same manner and with the same effect as now provided by law, and such sale shall be legal; and the delinquent taxes collected before the tax sale of 1893 upon such of said lands as may be situated within said counties of Vilas and Iron, respectively, and the proceeds of all tax certificates of the tax sale of 1893, upon said lands situated within the counties of Vilas and Iron, respectively, bid in at the sale, shall be paid over to the treasurers of Vilas and Iron counties, respectively, by the treasurer of Oneida county, on or before the first day of June, 1893, and the proceeds of all certificates of the sale of

1893, assigned by the county treasurer of Oneida county, within the counties of Vilas and Iron. respectively, on or before September 1st, 1893, and shall be charged to said Vilas and Iron counties, respectively.

Transcripts of record, etc. to be procured.

Section 9. The board of supervisors of the counties of Vilas and Iron shall have power to procure from the register of deeds, county clerk, county treasurer, county judge and clerk of the circuit court of said county of Oneida, at the expense of the said counties of Vilas and Iron. respectively, transcripts, duly certified by the proper officers, of all papers, proceedings, records and books on file or of record in said offices and of the records of any county inspection of lands heretofore had in said county of Oneida, together with all other records in any manner affecting or relating to the title or right of possession of any of the lands situated in said counties of Vilas and Iron, respectively, and such transcripts or certified copies thereof shall be prima facie evidence in all courts of the facts therein contained. The lien of all judgments or other papers which shall effect lands in said counties of Vilas and Iron shall continue in force the same as though this act had not taken effect.

Apportionment.

Section 10. The said county of Vilas shall constitute a part of the Thirtieth senatorial district, and with the counties of Oneida, Price and Taylor, shall constitute an assembly district, and shall also be a part of the Ninth congressional district, until the same shall be otherwise

apportioned as provided by law.

Tax deeds. recitals, etc.

The counties of Vilas and Iron. Section 11. respectively, by their proper officers, are hereby authorized to execute tax deeds upon the certificates assigned as provided in this act in the name of the counties of Vilas and Iron, respectively. and the state of Wisconsin, which deed shall be substantially in the form now prescribed for tax deeds. But in addition to the recitals now provided for, deeds which may be executed by said counties of Vilas and Iron, respectively, shall contain a recital of the fact that the certificates were assigned by said Oneida county, and the validity of all tax deeds executed as above pro. vided shall not be held void on account of having Redemption of been executed in either of said counties. tax certificates, further provided that all redemption of taxes or

tax certificates assigned and delivered to the counties of Vilas or Iron under the provisions of this act, shall be made in the county where the property upon which such certificate was issued is situated; and the publication of the notice of redemption of all certificates assigned to said Vilas and Iron counties, respectively, shall be made in said counties of Vilas and Iron, respectively, from and after the time such assignment shall have been made.

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

Approved April 12, 1893.

No. 18 A.]

[Published April 15, 1893.

## CHAPTER 151.

AN ACT providing for the non-payment of taxes on wide-tired wagons.

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

SECTION 1. Any wagon with tire three inches Wagon with wide, and upwards, owned and used by a farmer exempt. in his vocation as such, shall be exempt from taxation from and after the first day of January, 1894.

Section 2. It shall be the duty of the assessors throughout the state to return the number of said wagons as they shall find, but place no value on the same.

SECTION 3. This act shall take effect and be in force from and after its passage and publica-

Approved April 12, 1893.