

SEC. 3. This act shall take effect and be in force from and after its publication.

Approved February 19, 1859.

[Published February 24, 1859.]

CHAPTER 24.

AN ACT to amend chapter eighteen of the revised statutes, entitled
 "Of the assessment and collection of taxes."

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

Lists of delin-
 quent state
 lands.

SECTION 1. If the taxes on any state, school, university or swamp lands, in any county in this state, held on contract, shall not be paid on or before the first day of April next succeeding the return of said lands to the county treasurer of such county, with interest thereon at the rate of twelve per cent, from the first day of January next preceding said return, the said county treasurer shall immediately forward certified lists of such lands, on which the taxes remain unpaid, with the said interest added thereto, to the state treasurer, who shall immediately place the same to the credit of the proper county, and such credit shall be a valid offset to an equal amount of state tax charged to said county.

Returned to
 state treasurer

Per centage
 added.

SEC. 2. The state treasurer shall charge such returned taxes against the lands to which they belong, adding thereto twenty five per cent; which twenty-five per cent. shall be collected with other charges against said lands, and when collected shall be added to the principal of the school, university, or swamp land fund, as the case may be.

Extension of
 time not to
 apply to state
 lands.

SEC. 3. 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 situated within the limits of said town or city, a certified list of which the town or city treasurer of such town or city shall return to the county treasurer the same as if no extension of time had been made.

Tax limited.

SEC. 4. The county treasurer of such county shall not be compelled, at the time fixed by law for the payment of the state tax to the state treasurer, to pay a larger amount than when added to the amount of the de-

linquent taxes so returned on state, school, university and swamp lands will make up the full amount of state tax charged to such county; *Provided*, that the said county treasurer, at the time of making payment of the state tax into the state treasury, shall file with the state treasurer a statement, verified by affidavit, of the amount of such delinquent taxes so returned to said county treasurer; and, *Provided further*, that the county treasurer of such county be required to make a final settlement with the state treasurer at the time fixed for making the return to the state, mentioned in the first section of this act, at which time the said county treasurer shall pay the full amount then justly due the state from such county. Proviso.

SEC. 5. All acts and parts of acts, in so far as they contravene the provisions of this act, are hereby repealed.

SEC. 6. This act shall take effect and be in force from and after its passage.

Approved February 22, 1859.

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[Published February 23, 1859.]

CHAPTER 25.

AN ACT to amend chapter thirty-seven of general laws of 1858, entitled "An act to fix the compensation of witnesses attending upon legislative committees."

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

SECTION 1. Section one of chapter thirty-seven of general laws of 1858, is hereby amended so as to read as follows: The compensation of all witnesses who, at the present session of the legislature, have attended or who shall hereafter attend upon the joint standing committee for investigation at this or any subsequent session of the legislature, or any other legislative committee, is hereby fixed at two dollars a day for attendance, and ten cents per mile, one way, for travel to attend such committee. Witnesses upon legislative committees.
Per diem and mileage.

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

Approved February 23, 1859.