

CHAPTER 130.

[Published April 1, 1871.]

AN ACT in relation to the collection of taxes.

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

SECTION 1. In all cases in which the list of lands to be advertised for sale for the non-payment of taxes, by the county treasurer of any county in this state, when the number of descriptions shall exceed four thousand, and in all cases where the list of lands to be advertised by the clerk of the board of supervisors, for redemption, when the number of descriptions to be published shall exceed twenty-five hundred, it shall be the duty of such treasurer, and such clerk of the board of supervisors of the several counties in which the several lists aforesaid shall exceed the number aforesaid, to let the publication of such lists to the lowest bidder, upon a notice either written or printed to be delivered to and left with the publisher or publishers of each newspaper printed in the county where the lands so to be advertised shall be, at least ten days prior to the time at which such contract shall be let: *provided*, that no such publication shall be made in any newspaper, nor shall any contract be let to any publisher of any newspaper, the publication of which has not been regularly and continuously made in the county in which such lands lie, at least once in each week for six months prior to the time at which such publication shall be by law required to be made; *and provided, further*, that the price to be paid for the publication of such lists shall in no case exceed the amount now, or which shall be hereafter prescribed by law as the maximum price allowed for publishing such lists; *and provided, further*, that this act shall not be held to apply in any manner to any county in this state, where the number of descriptions in such lists shall be less than those specified in this act.

Publication of delinquent lands to be let to lowest bidder.

SECTION 2. Any treasurer or clerk of the board of supervisors of any county in this state, who shall wilfully refuse or neglect to perform any duty en-

Penalty for neglect of duty.

joined by this act, shall forfeit and pay the full amount of the penalty of the bond of the officer so offending, which sum may be collected in a civil action, which may be prosecuted by any citizen of the proper county, one-half of which penalty when so collected shall be paid to the person prosecuting such suit, and the residue shall be paid into the treasury of the proper county.

SECTION 3. All acts and parts of acts contravening the provisions of this act are hereby repealed.

SECTION 4. This act shall be in force from and after the publication thereof.

Approved March 23, 1871.

CHAPTER 181.

[Published April 1, 1871.]

AN ACT changing the official designation of clerk of the board of supervisors to county clerk.

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

Shall be designated county clerk.

SECTION 1. The official designation of the officer heretofore known as clerk of the board of supervisors, shall hereafter be known as county clerk, by which designation he shall be elected and hereafter be known in law: *provided, however*, that if any such officer shall sign his name as "clerk of the board of supervisors," such signature shall be sufficient, and shall not invalidate or render void the instrument signed in that manner. Such county clerk shall also be the clerk of the board of supervisors.

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

Approved March 23, 1871