

from said report, and the amount of such judgment shall have been paid to such owner or owners, or shall have been deposited with the clerk of said court, for the use of such owner or owners, the title in fee simple to such lands shall vest in the state.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved March 25, 1872.

## CHAPTER 157.

[Published April 3, 1872.]

AN ACT to revive and restore section six of chapter sixty-one of the revised statutes.

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

SECTION 1. That section six of chapter sixty-one of the revised statutes be and the same is hereby revived, restored and re-enacted, and declared to be in full force and effect. Revived.

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

Approved March 25, 1872.

## CHAPTER 158.

[Published April 4, 1872.]

AN ACT to facilitate the payment of indebtedness to the state.

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

SECTION 1. In case any county in this state shall hereafter fail, neglect or refuse to pay to the state treasurer the whole or any part of any state tax which may have been by law apportioned to and levied upon such county, such county so failing, refusing or neg- Shall pay interest on unpaid tax.

lecting to pay such tax at the time and in the manner provided by law shall pay to the state treasurer, in addition to the amount so due on such tax, interest at the rate of ten per centum per annum from the time such tax was due and payable, until the same, together with the interest thereon, shall be fully paid: *provided, however,* that no interest shall be charged upon any taxes or indebtedness now due from any county, until after the first day of June, 1872.

Shall add to apportionment, unpaid taxes and interest.

SECTION 2. It shall be the duty of the secretary of state, annually, at the time he is by law directed to apportion the state tax among the several counties in this state, to add to the amount charged each county respectively, all amounts which may be due the state and unpaid from such county, on any former tax, together with interest thereon at the rate of ten per centum per annum, up to the first day of January following the date of such apportionment, which amount so found shall be the amount of state tax to be paid by such county for the year, and shall be certified, levied, collected and paid into the state treasury as now provided by law.

Shall withhold appropriation, to meet unpaid tax.

SECTION 3. Whenever any county in this state shall fail or neglect to pay to the state treasurer, at the time and in the manner provided by law, the full amount of state tax apportioned to and levied upon such county, and such county so failing to pay such tax shall be entitled to any money in the state treasury, or which may come into the treasury at any time prior to the payment of such tax by such county, on account of any appropriation made to such county by the legislature or otherwise, then and in that case the state treasurer is hereby authorized and empowered to withhold the payment of such moneys, and retain and apply the same, or as much thereof as may be necessary to fully pay such tax: *provided, however,* that this act shall not be construed to authorize the treasurer to retain any money belonging to the "school fund income."

SECTION 4. This act shall be in force from and after its passage and publication.

Approved March 25, 1872.