

certified to him on which the owner has so paid said acreage share, and also on acreage share previously returned delinquent and subsequently paid; provided, that if the total amount of payments so authorized in any one year shall exceed the appropriation for that year made in subsection (7) of section 20.05 then such payment of ten cents per acre shall be proportionately reduced. If such acreage share be not paid by the twentieth day of February to the town treasurer it shall be subject to a two per cent penalty, plus one per cent per month until paid \* \* \*. *The said lands shall be returned as delinquent and sold for delinquent taxes in the manner provided for the sale of lands for taxes but no bid shall be received on such sale except from the county.*

*(2) In case the county is the owner of such lands or the holder of a tax certificate thereon the state shall pay the contribution provided by subsection (2) of 77.04 and subsection (1) of this section without payment by the county of the owner's acreage share. The provisions of this section shall apply to the taxes for all years subsequent to 1929.*

SECTION 2. This act shall take effect upon passage and publication.

Approved April 6, 1931.

No. 117, A.]

[Published April 8, 1931.

#### CHAPTER 40.

AN ACT to amend paragraphs (a) and (b) of subsection (1) of section 325.05 of the statutes, relating to witness fees of interpreters.

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

SECTION 1. Paragraphs (a) and (b) of subsection (1) of section 325.05 of the statutes are amended to read: (325.05) (1) (a) For attending before a justice of the peace, or any arbitrators or any board or committee thereof of any town, city or village, *for witnesses* two dollars for each day, *for interpreters* four dollars per day.

(b) For attending before any other court, officer, board or committee, *for witnesses* two dollars and fifty cents for each day, *for interpreters* four dollars per day.

SECTION 2. This act shall take effect upon passage and publication.

Approved April 7, 1931.

No. 25, A.]

[Published April 9, 1931.

### CHAPTER 41.

AN ACT to amend subsection (2) of section 74.15 of the statutes, relating to payment of county school taxes.

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

SECTION 1. Subsection (2) of section 74.15 of the statutes is amended to read: (74.15) (2) Out of the taxes collected the treasurer shall first pay the state tax to the county treasurer, then the equalization tax levied by the county for school purposes, and shall then set aside all sums of money levied for school taxes, then moneys levied for the payment of judgments, then all sums raised as special taxes in the order in which they are levied, then taxes for the payment of principal and interest on the public debt, then taxes for bridge purposes, then for fire purposes, then for streets and other public improvements, and lastly county taxes. Delinquent returns shall be made to the county treasurer in all respects as required by the statutes, and thereafter such proceedings shall be had with reference to the delinquent taxes so returned as are provided for in case of delinquent returns from towns.

SECTION 2. This act shall take effect upon passage and publication.

Approved April 8, 1931.

No. 51, A.]

[Published April 9, 1931.

### CHAPTER 42.

AN ACT to amend paragraph (e) of subsection (1) of section 102.11 of the statutes, relating to indemnity in the workmen's compensation act for persons under thirty years of age.

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

SECTION 1. Paragraph (e) of subsection (1) of section 102.11 of the statutes is amended to read: (102.11) (1) (e) If an em-