

the sum of two thousand dollars, which shall be in full payment for the copies of the index provided for as aforesaid.

SECTION 3. There is hereby appropriated out of Appropriation. any money in the state treasury belonging to the general fund not otherwise appropriated, a sum sufficient to defray the expenses authorized by this act.

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

Approved March 16, 1870.

CHAPTER 108.

[Published March 25, 1870.]

AN ACT further to provide for the assessment and collection of delinquent taxes for 1865 and 1866 on shares in national banks in this state.

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

SECTION 1. The treasurer of every county in which there is a banking association organized under a law of the United States, shall within thirty days after the publication of this act, make out and transmit to the state treasurer a statement showing how many shares of stock in any such banking association were assessed for taxes in such county in the year 1868 or 1869, for the years 1865 and 1866, so far as appears from the books or papers in his office; to whom as owner or owners such shares were assessed, and the value at which they were assessed for each of said years, and also the rate per cent. or amount of tax set down on the assessment roll against the name of each owner of such shares for each of said years, and upon which of such shares the said taxes have been paid, and which were returned delinquent. Duty of county treasurers.

SECTION 2. If it shall appear to the state treasurer from such statement or otherwise that the taxes due the state for the years 1865 and 1866, on the shares in any Shall give notice to assessor of non-assessment of shares for 1865-6.

such banking association have not been assessed and levied in conformity to the provisions of chapter 136, general laws of 1868, or of chapter 167, general laws of 1869, the treasurer shall give notice of such fact to the assessor of the city, village or town where such association is located; and it shall be the duty of such assessor to include such shares in his valuation of personal property for the year 1870; and such assessor and the clerk of such city, village or town, and the treasurer or other collecting officer thereof, shall proceed in the assessment of such shares, and in the levy and collection of taxes thereon according to the provisions of said chapter 136.

Duty of assessors.

SECTION 3. Every such assessor may apply to the cashier or other officer of any such banking association for the names of the persons who owned shares therein in the years 1865 and 1866, and upon such application it shall be the duty of such cashier or other officer to furnish to such assessor a correct list of all the shareholders in such association, showing their respective places of residence, so far as he can ascertain the same, and the number of shares held by each shareholder on the fifth day of June in each of said years, to be verified by the affidavit of such officer.

Penalty for officers.

SECTION 4. Any officer who shall wilfully neglect or refuse to perform any of the duties required of him by this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not less than one thousand dollars nor more than two thousand dollars, or by imprisonment in the county jail not less than six months nor more than one year.

Penalty of bank officers.

SECTION 5. If any president or cashier of any such national bank shall refuse to give to the proper assessor the list and statement required by the third section of this act, the president or cashier so refusing shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by fine not less than two thousand dollars nor more than five thousand dollars.

Duty of state treasurer.

SECTION 6. The state treasurer is hereby directed to forward to each assessor and collector of taxes, at places where such banks are located, a printed copy of this act, with such instructions as he may think necessary to aid them in the performance of their duties under the same.

SECTION 7. No tax levied under the provisions of this act shall be held invalid for want of form, or for any mere omission or irregularity which does not affect the substantial justice of such tax. Tax not invalid.

SECTION 8. This act shall take effect and be in force from and after its passage and publication.

Approved March 16, 1870.

CHAPTER 104.

[Published March 24, 1870.]

AN ACT to aid the West Wisconsin Railway Company.

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

SECTION 1. That the time in the act entitled an act to aid the Tomah and Lake St. Croix Railroad Company, now the West Wisconsin Railway Company, approved April 2, 1864, and the acts supplementary thereto in relation to taxing the lands granted by congress to aid in building the road of said company, be further extended for ten years, for that or any portion of said lands that shall remain unsold by said company, but in case said railway company shall sell or contract to sell or lease all or any portion of their lands to the Wisconsin Colonization Company or any other company or to individuals, the purchaser or purchasers shall not have or receive any benefit from such extension, any law to the contrary notwithstanding. Time extended

SECTION 2. It shall be the duty of the West Wisconsin Railway Company when applied to by the proper officers of any town, city, county or state within the limits of their grant, to furnish a true list of lands sold, contracted to be sold or leased, that they may be properly assessed and taxed according to law; *and it is further provided*, and this act is upon the express condition that if the said railway company shall not have built their said road within two years from the passage of this act, then and in that case this act shall be null and void: *provided*, that this act shall not apply to Pierce county. Shall furnish list of lands.