

the "county bridge tax," and shall be paid in money or in the bonds and coupons then due and payable.

SECTION 8. The county clerk of said county shall keep a faithful record of the bonds of said county which may be issued under the provisions of this act, which record shall contain a statement of the number of bonds issued, to whom issued, the amount of each respectively, when they will mature, and the rate of interest thereof, which record shall be open to the inspection of the public at any reasonable hour.

County clerk to keep record of bonds.

SECTION 9. The said county board of supervisors are hereby authorized to levy such a tax annually as may be necessary therefor, upon the taxable property in said county, for the purpose of maintaining and keeping in repair the said bridge, after the same shall have been erected.

May levy tax for repairs.

SECTION 10. This act shall be construed favorably in all courts and places to effect the purposes intended to be accomplished, and shall take effect and be in force from and after its passage.

Approved March 19, 1873.

---

## CHAPTER 299.

[Published March 27, 1873.]

AN ACT to amend chapter fifty-six, general laws, 1870, entitled an act to provide for the incorporation and government of fire and inland navigation insurance companies.

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

SECTION 1. Section thirty-three, chapter fifty-six, general laws 1870, is hereby amended by striking out the word, "incorporated," where it occurs in the thirty-fourth line as printed, so as to read as follows: Section 33. It shall be the duty of every company transacting the business of insurance under this act, to include in its annual statement, a statement showing the amount received in the state during the year for which such statement is made, in cash for premiums, in premium notes, in cash notes, and the amount received from other sources; and showing also the amount paid in this state for salaries, commissions to agents, and for losses during the same period. And each such company,

Amended—what annual statement shall include.

Per centage to be paid for license.

before receiving a license to transact business for the current year, shall pay to the state treasurer a sum equal to two per centum of the gross cash receipts of said company in this state, including all notes taken for premiums during the year for which such statement is made: *provided*, all companies chartered or organized under the laws of this state may be allowed to deduct from such gross receipts their office expenditures and officers' salaries; *and provided further*, that when application for license is made by any company not organized under the laws of this state, and that shall not have transacted business within the state within one year prior to such application, the sum of five hundred dollars shall be paid by such company as a license for the first year, such sum to be computed by or under the direction of the secretary of state. And in order to ascertain the truth of such statements, the secretary of state may require such additional evidence as he shall deem necessary. The amount paid by the several insurance companies, as provided above, shall be in lieu of all state, county and municipal taxes and licenses, excepting taxes on real estate owned by any insurance company and exempt, as provided in this act: *provided*, that this act shall not be construed to prohibit cities and villages having an organized fire department, from collecting the two per cent. now allowed by law on the receipts of each insurance company within their respective limits, to be applied to the support of the fire department of such cities and villages.

May require additional evidence.

Per centage shall be in lieu of taxes.

Amended—per centage to be paid to fire companies.

SECTION 2. Section thirty-four of said chapter is hereby amended by striking out the word, "incorporated," where it occurs in the second line of said section as printed, so as to read as follows, viz: Section 34. There shall be paid to the treasurer of the fire department of any city or village in this state, in which there may be a regularly organized fire department, on the first day of February in each year, by every person who shall act in said city or village as agent for or in behalf of any individual or association, or associations of individuals, whether incorporated by the laws of this state or by the laws of any other state, territory or country, to effect insurance against losses or injury by fire, the sum of two dollars upon the hundred dollars, and at that rate upon the amount of all premiums, which, during the year or part of a year ending on the next preceding first day of January, shall have been received by such agent or person, or received by any other person or persons for him, or shall have been agreed to be paid for any insurance

effected or agreed to be effected or promised by him as such agent or otherwise, against loss or injury by fire, in any such city or village. No person shall, in any such city or village, as the agent or otherwise, for any individual, individuals or association, effect or agree to effect any insurance, upon which the duty above mentioned is required to be paid, or as agent or otherwise, procure such insurance to be effected, until he shall have executed and delivered to the said treasurer a bond to the fire department of any such city or village, in the penal sum of a thousand dollars, with such sureties as the said treasurer shall approve, with a condition that he will annually render to the said treasurer, on the first day of February in each year, a just and true account, verified by his oath that the same is just and true, of all premiums which, during the year ending on the first day of January preceding such report, shall have been received by him, or any other person for him, or agreed to be paid, for any insurance against loss or injury by fire in any such city or village, which shall have been effected or promised by him, or agreed to be effected or promised by him to be effected, from any individual or individuals, or association, incorporated as provided in the first section of this act, and that he will annually, on the first day of February in each year, pay to the said treasurer, two dollars upon every hundred, and at that rate upon the amount of such premiums. Every person who shall effect, agree to effect, promise or procure any insurance specified in the preceding section of this chapter, without having executed and delivered the bond required by the preceding section shall, for each offense, forfeit one hundred dollars for the use of said fire department; such penalty of one hundred dollars shall be collected in the name of the fire department of any such city or village.

Agents shall give bond for faithful payment of percentage.

Penalty for insuring without executing bond.

SECTION 3. Section thirty-six of this chapter is amended so as to read as follows, viz: "Section 36. In case the fire department of any such city or village shall have no such officer as treasurer, the provisions of this act, so far as they are applicable to him, shall apply to the treasurer of such city or village or town, in which such village may be located, having no treasurer, and the treasurer of such city, village or town shall, under the direction of the proper authorities thereof, pay over all money received or recovered by him under the provisions of this act, to the fire department of such city or village."

Amended—  
if fire companies have no treasurer, provisions to apply to city treasurer.

SECTION 4. All laws or parts of laws conflicting

with any of the provisions of this act are hereby repealed.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved March 19, 1873.

## CHAPTER 300.

[*Published March 27, 1873.*]

AN ACT to amend section one, chapter one hundred and sixty-four, general laws of 1872, entitled an act to amend section one of chapter seventy-five, general laws of 1866, entitled an act to amend section sixty-eight, chapter ten, of the revised statutes, entitled "the state superintendent," and to add a new section to said chapter seventy-five of the general laws of 1866.

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

Amended—  
mistakes in re-  
port not to de-  
prive district of  
school moneys.

SECTION 1. Section one of chapter one hundred and sixty-four of the general laws of 1872 is hereby amended by adding thereto the following words: "And in case satisfactory evidence shall be laid before the state superintendent that in consequence of a mistake of a town clerk or other officer, money was not apportioned for and received by any school district from the income of the school fund, to which said district was legally entitled by reason of having maintained five months' school during the last preceding school year, the said state superintendent is hereby authorized and directed to apportion to said district from said fund the amount of money to which it shall be found entitled: *provided*, that no such apportionment shall be made unless the application and evidence in regard thereto shall be laid before the state superintendent within two years from the time when such mistake occurred.

Construction of  
act,

SECTION 2. This act shall take effect and be enforced from and after its passage and publication, and shall be construed to cover mistakes made, as recited in the previous section, in the years 1871 and 1872.

Approved March 19, 1873.