

CHAPTER 71.

[Published March 3, 1874.]

AN ACT to provide for the re-assessment and collection of taxes, and to repeal chapter 52 of the general laws of 1870.

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

Special and general taxes legalized, notwithstanding the cost of a revenue stamp may have been added thereto.

SECTION 1. All taxes and assessments, either special or general, which have been heretofore or may hereafter be levied in any town or city in this state, upon any lands or real estate in such town or city, and which may have been or shall be set aside and declared illegal or void by the judgment of any court of this state, or by the action of any county board of supervisors of this state, or by the clerk of the board of supervisors of any county, in consequence of any irregularity in any of the proceedings in levying said tax or assessment, or of any erroneous or imperfect description of said lands and real estate, or in consequence of any omission to comply with the forms of law under which said tax or assessment may be or has been made, or for the reason that a revenue stamp was placed upon the certificate of sale and the amount thereof was included in such certificate, or for any other cause, if the lands were properly assessable and the tax was the proper amount which should have been assessed against such lands, may be re-assessed and relevied upon said lands or real estate in any such town or city at any time within two years after the judgment of the court is pronounced, or the action of the county board of supervisors or any clerk thereof, setting aside said tax or assessment, and it shall be the duty of any town board of any town, or city council of any city, and they are hereby respectively authorized to insert in the tax roll of such town or city, the amount of such tax or assessment, and the same shall be collected the same as other taxes and assessments are collected which have been assessed upon such lands or real estate for the year in which said assessment is inserted in the tax roll.

Taxes may be reassessed.

SECTION 2. Chapter fifty-two of the general laws of 1870 is hereby repealed.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved February 28, 1874.