

SECTION 2. This act shall be in force on and after ^{Repeal.} its passage; and all laws inconsistent with the provisions hereof, are hereby repealed.

Approved June 18, 1862.

CHAPTER 395.

[Published June 25, 1862.]

AN ACT to amend an act entitled "an act to consolidate and amend the act to incorporate the city of Milwaukee, and the several acts amendatory thereof."

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

SECTION 1. *Whereas*, by the charter of the city of ^{Preamble.} Milwaukee, it is the duty of the municipal authorities thereof to levy a good and valid tax, each year, to meet the current expenses of each year; *and whereas*, according to the decision of the supreme court, declaring the taxes for the years 1856 and 1857, respectively, void, whereby the holders of orders and other evidences of indebtedness of said city, who have received the same upon the faith of the provisions of said charter, requiring said municipal authorities to levy taxes as aforesaid, have been greatly injured; *and whereas*, the majority of the property holders of said city did, for said several years, pay the amounts for which their property was taxed for said years respectively, supposing the taxation to be legal, while the minority refused to submit to such taxation, and took advantage of the illegality thereof, to the great injury of said city and of those who did submit to the taxation as aforesaid; *and whereas*, the constitution of the state requires taxation to be uniform: It is hereby made the duty of the municipal authorities of said city to assess the property liable therein to taxation, and levy taxes and collect the same for said several years respectively.

SECTION 2. The city assessor and the ward assessors, or the majority of them, are hereby required to make out a full assessment roll for the year 1856, also ^{Now assessment rolls for 1856 and 1857 to be made out.}

for the year 1857, which said rolls shall contain a true and perfect list of the real estate of said city which was liable to taxation for the year for which such rolls are respectively made out, and also the names of the persons and corporations liable to taxation for personal property, with the amounts of personal property on which they are so liable to taxation, charged against them respectively; the true intent and meaning hereof being, that the said assessors shall make out an assessment roll for each of said years, in the same manner and with the same valuations as it was by law the duty of the assessors for said years, respectively, to make such rolls out. Such property, and none other, as was by any valid law exempted from taxation for the year for which said roll is made out, shall be exempt from valuation in such roll.

Old rolls may be used, with necessary alterations.

SECTION 3. For the purpose of diminishing the expenses and facilitating the performance of the duties imposed upon said assessors by this law, they are hereby authorized to make use of the several assessment rolls made out by the assessors of the said years respectively; and instead of making new rolls, to take said rolls for said years made by said former assessors, and correct the same by interlineations as to description or value, or by such other mode of adding to or charging [changing] such rolls as shall be deemed by said assessors for the year 1861, most convenient. Each piece of property liable to taxation, shall be assessed at its value, as it was in the year for which the assessment roll is made out; and the assessment of personal property shall be for the same amount, and against the same persons and corporations which should have been stated or named on the assessment rolls for the year for which said new assessment is made out.

How property to be assessed.

Assessors' certificate.

SECTION 4. The assessors or a majority of them as aforesaid, shall annex to the assessment rolls for the said years respectively, a certificate in the following form, viz.: "We, the assessors for the city of Milwaukee, certify, that the foregoing is a correct assessment roll for the year —;" and shall sign the same, filling the blank after the word "year," with the year for which said roll is made out. Such roll certified as aforesaid, shall be conclusive evidence that such assess-

ment roll is legal and just, in all suits in which the legality of the same may be a question.

SECTION 5. The common council shall, as soon after the completion of such assessment rolls as convenient, levy a tax for each of said years upon the property liable to taxation for such year, which shall be the same per centage upon the valuation as was heretofore levied by the common council for such year, and shall also, by resolution or otherwise, direct that seven per cent. per annum upon the amount of the tax levied for each of said years, calculating from the 1st of February next following such year, until the first day of September, 1862, to the treasurer, be collected in addition to such per centage; the true intent hereof being, that the amount levied upon each dollar of valuation shall be the same as was levied for the same year by said common council, except as to the additional amount, equal to interest at seven per cent. upon the said illegal tax of each of said years, from the 1st of February following such year, to the first day of September, 1862, under the act as aforesaid.

Levy of tax, and
7 per cent. in ad-
dition thereto.

SECTION 6. The clerk of said city shall, as soon as convenient after said common council shall have so levied a tax as aforesaid, make out tax lists showing the amount of tax charged against each piece of real estate, and against each person or corporation for personal property, substantially in the form heretofore used. To avoid expense, he may make use of the tax lists heretofore made out for said years respectively, making such interlineation, corrections and additions as shall be necessary to make the list a correct list, according to the assessment and levy of tax for such year: *provided, however*, he shall not erase the amount charged against any lots for such year, nor the marks by which payments of such amounts may be shown; nor shall he make any change in the entries where there has been no change of valuation on the assessment rolls, as made under this act, from said assessment rolls heretofore made for the same year. If the tax be increased upon any piece of property, the amount of such increase shall be shown; if diminished, the amount to which it is diminished shall be shown. No particular form shall be necessary in making out such tax list. It shall be sufficient, if by the body of the list, by interlineation, by additions, by note, by

Tax lists.

Old lists may be
used, with prop-
er corrections.

memorandum, by explanations, or in any other way, it can be ascertained how much is charged against each piece of property described in such list, and against each person or corporation for personal tax.

Warrant.

SECTION 7. When said tax list is finished as aforesaid, the clerk shall attach thereto a warrant in the following form: "The treasurer of the city of Milwaukee is hereby required to collect the taxes mentioned in the foregoing list, and to enforce the payment of the same in the manner required by the charter of said city, as amended by subsequent acts;" and shall sign such certificate and affix thereto the seal of the city. Said clerk shall thereupon deliver such tax list to the treasurer of such city, who shall proceed to collect the taxes mentioned in the same, as nearly as is convenient, in the manner prescribed in said charter, as amended by subsequent acts. But no notices of the time of collection or sale need be given by him, except one to be published in some newspaper in the city of Milwaukee, as soon as convenient after the reception by such treasurer of such tax list, substantially in the following form: "The tax list for the year —— (filling the blank with the year,) is now in my hands for the collection of taxes." Such notice shall be signed by the treasurer and published for four successive days in some newspaper printed in said city. Said treasurer may in one notice include the lists for said several years, and thereby avoid the necessity of giving a separate notice for each of said years.

Collection of taxes.

Form of treasurer's notice.

Clerk may make out new lists of lots on which taxes were unpaid, &c.

SECTION 8. The clerk may, at his option and by consent of the comptroller, make out entire new tax lists, instead of using the old ones, or may in addition to delivering the old tax lists to the treasurer as aforesaid, make out lists for each of said years of all those lots or pieces of land upon which the taxes were unpaid and which were not entirely redeemed after the sale, and also of those lots and pieces of land whose taxes shall be increased by the levy under this act; also, of the persons, companies or corporations charged with personal tax under this act, and who have not credits equal to or greater than the amount charged against them. He shall attach to such book his certificate with the seal of the city, that it is the supplementary tax list for the year for which it is so made out. The same use may be made by the treasurer of

such list as of the principal tax lists, and they shall have the same effect in evidence. The assessors, clerk, treasurer, comptroller and other officers of said city, whose duties are increased by this law, shall have such compensation therefore [therefor] as shall be determined by the common council.

Compensation of officers.

SECTION 9. The assessors may likewise, at their option, and with the consent of the comptroller, make new assessment rolls for all or any of said years, without using the old assessment roll.

New assessment roll.

SECTION 10. The common council shall, before the tax lists are delivered to the treasurer, require a new bond in such sum as they shall think fit or necessary. If the treasurer shall neglect or refuse, within the time prescribed by the common council, to give such bond, or shall resign his office, or become incapacitated to perform its duties or to hold it, the common council may appoint some one to be treasurer, subject to the duties and with the rights of the present treasurer.

Treasurer to give new bond.

SECTION 11. If the taxes mentioned in any list shall not be paid within thirty days from the time such list is received by the treasurer as aforesaid, he shall, as soon thereafter as convenient, commence selling the lands described in the lists upon which taxes remain unpaid, in the manner prescribed by the said charter, and shall continue such sale from day to day, until the whole of such lands upon which taxes remain unpaid, as aforesaid, are disposed of. If the tax charged against any lot shall be equal to or less than the amount heretofore paid upon the same for the same years, under or in pursuance of said illegal assessments, then no sale thereof shall take place. If an amount has heretofore been paid by the owner of such lot, in pursuance of such illegal assessment, less than the amount charged against such lot on such tax list under this act, such lot shall be sold for the difference only between the amount paid and the amount so charged. If any tax on personal property shall remain unpaid for the space of twenty days after the reception by such treasurer of such tax list, then the treasurer shall enforce the payment thereof in the manner provided in the charter: *provided*, that if the person or corporation charged with such tax shall have paid an equal or greater amount in pursuance of said illegal assessment for the same year, the amount charged against him on such

If taxes not paid within 30 days, lands to be sold.

When lots not to be sold.

Partial payment under old assessments.

Tax on personal property.

tax list shall not be enforced, and if he shall have paid a smaller amount in pursuance of such illegal assessment, then the difference between such amount and the amount so charged on said list, shall alone be collected of him; the true interest [intent] hereof being, that payments heretofore made as aforesaid, by parties on either real or personal property, for either of said years, shall be considered credits to such party, diminishing the amount to be paid by him on such real or personal property in pursuance of this act. In making the sales, the treasurer shall commence with the list for the year 1856, and shall proceed with the different lists in the order of the years for which the taxes are levied, and the rights and priorities of the different purchasers, under the different sales and for the different years, shall, as against each other, be the same as if the sales for the taxes of each of said years had been made at the times when, under the charter of the city, they ought to have been made.

Sales to commence for taxes of 1856.

City orders and certificates of sale receivable for taxes.

SECTION 12. Orders issued by said city, without regard to the time in which said orders were issued, or the date of the indebtedness to pay which such orders were issued, shall be receivable in payment for all taxes levied under this act, except as to special taxes, and also in payment of sums bid upon sales under this act. Certificates of sale, upon any lot in the hands of any persons or body corporate, other than the city of Milwaukee, shall be received in payment of taxes on such lot, in the same manner as orders; and if such certificate shall exceed the amount charged against such lot, the holder shall be entitled to receive from the treasurer orders issued prior to February first, 1861, or scrip issued under the ordinance of said city not receivable for taxes of years subsequent to 1860, for the difference.

Statement of clerk.

SECTION 13. The clerk, in making out the tax list, shall not enter thereon said seven per cent., but shall make said lists as if no such seven per cent. on the amount charged, or which should have been charged for taxes for said years respectively, was to be collected. But he shall add to the list for each of said years, a statement signed by him as clerk, substantially as follows, to wit: "The foregoing amounts do not include the seven per cent. per annum from the 1st day of February, A. D. —, which should be added to the

same, and which the treasurer is directed to collect." The blank subsequent to the abbreviations A. D., shall be filled up with the numerals representing the year following the year for which such list is made out. The treasurer shall, in collecting and also in making sales, add to the amount of taxes charged against any piece of property or person, a sum equal to interest at seven per cent. per annum from the 1st of February, specified by the clerk as aforesaid, to the first day of September, 1862, under this law, and shall also in giving credit for sums heretofore paid as aforesaid, and also on tax certificates, credit interest at seven per cent. aforesaid, for the term aforesaid.

7 per cent. to be added by treasurer.

SECTION 14. It shall also be the duty of said common council to relevy all valid and legal special taxes for said years respectively, by a general direction to the clerk to carry out on the tax list of each of said years, against each lot or piece of land, any special tax or assessment which was by direction of said common council charged against said lot or piece of land, on the said illegal tax list for the year for which such tax list is made out, under this act. Said clerk shall, before delivering the tax lists to the treasurer, as aforesaid, compare the entries on said illegal list for special taxes or assessments, with the resolutions of said common council for said years respectively, and with such other documents as are on file in the office of said clerk, by which the correctness of such entries may be determined; and if he shall find such entries correct, and properly charged, he shall retain them on the list made out under this law, to be delivered to the treasurer; and the treasurer shall collect and enforce payment of the same, in the same manner as other taxes; and the seven per cent. required to be paid on other taxes under this act, shall be added to such special taxes or assessments.

Relevy of special taxes for said years.

Clerk to compare, &c.

SECTION 15. If a sale has heretofore taken place for any such special tax or assessment, and the city has bid off the lot or land against which the same is charged, and now holds the certificate of sale, such bid shall be held to have been made for the benefit of the party to whom the money raised by such special tax should rightfully belong; and if the treasurer shall, for want of bidders, again bid in such lot, in the name of the city, such bid shall be held to be for the benefit of the same party,

For whose benefit certain bids have been or may be made.

who shall, upon presentation and surrender to the treasurer of the evidence of his right to the same, be entitled to receive such certificate; and in case the sale shall be for taxes due the city for other purposes, as well as for special taxes, such sale shall be deemed to be for the benefit of the city, to the extent of the taxes for such other purposes, and the party entitled to the proceeds of the special tax must pay the amount due the city as aforesaid, before receiving such certificate; and it is expressly herein provided, that in no case shall the city be made liable for the amount of such special tax or assessment, by reason of holding or taking such certificate in the name of the city.

Ibid.

SECTION 16. If any lot or piece of land has heretofore been bid off by any person aside from the city, for the taxes of either of said years, in pursuance of either of said illegal assessments, any amounts (not exceeding the amount paid by the purchaser, and seven per cent. interest thereon,) paid to the treasurer of said city upon the tax levied for the same year, upon such lot or piece of land, in pursuance of this act, or upon the sale of such lot, for the taxes of the same year under this act, shall be for the benefit of the person who is the lawful holder of the certificate given on the said sale which so took place prior to this act, and upon the surrender of such certificate, shall be paid by the treasurer to such holder: *provided, however,* that the treasurer need pay to said holder only such funds (orders or otherwise) as are received by him in pursuance of this act. If such lot shall be bid off for either of said years in the name of the city, the holder of said prior certificate for the illegal taxes of the same year, shall, upon surrender of the same, be entitled to the assignment of said last certificate, upon payment to the city of any excess due at the time when such assignment is made, upon said last certificate, (in principal and interest,) beyond the amount paid as aforesaid by the holder of such prior certificate, and seven per cent. interest. If the amount due on the last, (principal and interest,) shall be less than the amount due for principal on the prior certificate, and the seven per cent., the holder shall be entitled to receive the difference in scrip or orders of said city, of a date prior to the 1st of February, 1861. If such assignment shall not be demanded while said last certificate is in the possession of the

Assignment to holders of prior certificates.

Payment of prior certificates.

treasurer, said prior holder shall be entitled, upon surrender of his certificate, to receive of the moneys paid to the treasurer for this assignment or redemption of such last certificate, the principal of the prior certificate, and interest at seven per cent. to the time of such payment to the treasurer; and if such payment be of a sum less than said principal and interest as aforesaid, said holder shall receive the difference in scrip or order of the city, of a date prior to said February 1st. If a part only of such piece of land is redeemed, or a part only of the taxes are paid, the holder of the prior certificate may receive such part, endorsing on his certificate the amount so paid.

SECTION 17. If any lot or piece of land, or any part thereof or interest therein, has been redeemed from sale in pursuance of either of said illegal assessments, or such sale otherwise cancelled [concealed] on the sales book, credit shall be given in the same manner as if the tax on such lot or piece of land or any part thereof or interest therein, had been paid prior to the sale, but only to the amount of the tax so illegally levied upon such lot or piece of land, or upon the part or interest redeemed, and the seven per cent. interest. If an entire lot or piece of land has been assessed, and for either of said years as aforesaid, taxes on a distinct part of an undivided interest in the same have been paid, credit as aforesaid, under this act, upon the taxes levied under this act, shall be given for the benefit of such distinct part or undivided interest, (as the case may be.) If any person (other than the city) is the holder of a certificate of sale of a distinct part of an undivided interest in any lot or piece of land sold in pursuance of either of said illegal assessments, he shall, as to such distinct part or undivided interest, have the benefit of the provisions of this act applicable to the holder of a certificate of an entire lot or piece of land. All provisions of this act in regard to lots or pieces of land, shall be construed and understood to apply to distinct parts of and [an] undivided interest in lots or pieces of land, so far as such construction or understanding may be necessary in order practically to carry out the provisions of this act, according to the true intent and meaning thereof.

SECTION 18. If a deed has been given to the holder of any certificate issued in pursuance of either of said

Redemption of
lots from prior
sales.

Credit for par-
tial payment of
prior taxes.

Surrender of tax
deeds.

illegal assessments, the surrender of such deed, with a release endorsed thereon by the grantee or his lawful assigns, shall be equivalent to the surrender of the certificate. Such deed shall be *prima facie* evidence of the right of the grantee as holder of the certificate, and a conveyance from the grantee shall evidence his assignment of such certificate: *provided*, the grantor or his assignee shall take and subscribe an oath, to be filed in the treasurer's office, that he has not disposed of or parted with his interest under such tax deed.

Provisions of this act merely directory.

Correction of errors.

SECTION 19. The provisions of this act, in regard to the time and mode of levying the various taxes, are merely directory, and no informality or variation from the mode herein prescribed, not affecting the substantial justice of the tax itself, shall invalidate any tax levied by authority of this act. In case there shall be a substantial error or fault which shall render the tax as against any person or lot or piece of land, unjust, such person or the owner of such lot or piece of land or any part thereof or interest therein, may at any time before the sale (if the unjust tax be on real property) or before the issue of the warrant for collection, if the tax be personal, apply to the common council for correction of the error or fault which makes the tax unjust; and the common council, either by joint convention or by action of the two boards separately, as they shall deem most convenient, or in acting upon different errors brought to their attention, in both ways, may correct all errors and faults in the assessment roll and tax list, which render the taxation unequal or unjust: *provided*, that the common council shall not review or change any assessment of value or amount, either on the real or personal property made by the assignor, [assessor,] but may supply omissions; and *provided, further*, that in case any change in the tax list shall increase the amount of tax on any real property, or the amount of tax charged against any individual personally, after such tax as shall have been already charged is paid, no sale shall take place of the real estate whose tax is so increased, and no warrant shall issue for the collection of the personal tax, until notice of the change has been first given to the party or parties who so paid such tax. The common council may, in such case, by ordinance or resolution, prescribe the mode of giving such notice, and the time of making

such sale or issuing such warrant. The common council may make such corrections as often as any error is brought to their attention, until the sale of real estate, under this act, shall actually have been commenced; but the common council, or either board, for the purpose of making such corrections, may direct such sale to be postponed for a period not longer than three weeks.

SECTION 20. Every person who shall neglect to make complaint to the common council, as aforesaid, until after such sale is commenced, shall be deemed to have waived all objection to the justice and legality of said tax list, except as to special taxes; and the tax list shall, except as to said special taxes, be conclusive evidence of the justice and legality of the taxes mentioned therein, both real and personal; and every complaint or suit to set aside such taxes, or to enjoin the collection thereof, or to test their validity, or the validity of any certificate of sale given under this act, shall be dismissed, on motion, unless the complaint contain any averment that application was made to said common council to correct the error or fault complained of, and the correction was refused: *provided, however*, that if any tax (aside from said special taxes) charged against any real estate or for personal property, shall, by any error in making the tax list (but not for excess of valuation) in the assessment roll, exceed the just and fair amount which ought to be charged, the city shall pay back to the party so paying the tax, the excess. Neglect to complain, a waiver of objections to tax. If Omissions to be supplied. any real property, or the name of any person who ought to be assessed for personal property, which ought to be assessed for said several years, or either of them, is omitted either by accident [accident] or design, on either of said assessment rolls, and the omission is not supplied by the common council before said sale under this act, it shall be the duty of the common council, if such omission is discovered by or pointed out to them, to cause the same to be separately entered upon the tax list for the year 1862, assessing the value or amount of tax as they ought to have been for the year in which the omission took place.

SECTION 21. Every suit to recover any debt, claim, demand or damages against the city of Milwaukee, shall be commenced within three years from the time when the cause of action as [has] accrued or shall ac- Limit to time to commence suits against city.

crue, and not thereafter: *provided, however*, that this section shall not take effect until three months after the passage of this act.

Cancellation of unredeemed tax certificates.

SECTION 22. It shall be the duty of the city treasurer, before receiving the tax list and warrant for said years 1856 and 1857, to surrender to the common council, who shall cancel the same, all unredeemed and unsold tax certificates in his hands for those years, belonging to the city, accompanied by a complete list of the same.

Approved June 18, 1862.

CHAPTER 396.

[Published June 28, 1862.]

AN ACT to revise, alter, amend and consolidate "an act to incorporate the city of Sheboygan," approved April [March] 19th, 1853, and the several acts amendatory thereof.

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

CHAPTER I.

OF BOUNDARIES.

Boundaries unchanged.

SECTION 1. All that district of country, in the county of Sheboygan, known and incorporated as the "city of Sheboygan," shall be and remain a city by the name of "Sheboygan;" and the people now inhabiting, and those who shall hereafter inhabit within said district, shall be a body corporate and politic, by the name and style of the "city of Sheboygan," and by that name shall be capable of contracting and being contracted with, of suing and being sued, of pleading and being impleaded, and of answering and being answered unto, in all courts and places and in all matters whatsoever, with power of purchasing, receiving, holding, occupying and conveying personal and real estate, and shall have a common seal, and may change the same at pleasure, and shall be competent to have and exercise all rights, powers and privileges, and those

Style and powers.