

CHAPTER 132.

[Published March 11, 1868.]

AN ACT to provide for the re-assessment and collection of taxes.

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

When tax or assessment declared void, may be re-assessed.

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 or decree of any court of this state in consequence of any irregularity in any of the proceedings in levying said tax or assessment, 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, may be re-assessed and re-levied upon said lands or real estate in any such town or city at any time within four years after the judgment of the court setting aside said tax or assessment shall be pronounced; and it shall be the duty of any town board of any town or city council of any city, and they are hereby 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 the said re-assessment is inserted in the tax roll.

Tax to be re-levied on original lands.

SECTION 2. The taxes and assessments which may be re-levied according to the provisions of this act, shall be re-levied upon the same lands and real estate upon which the tax and assessment declared irregular or void was originally assessed, and this act shall apply to all taxes and assessments whether general or special, and shall apply to all the towns and cities in this state.

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

Approved March 6, 1868.