

No. 21, A.]

[Published Feb. 16, 1901.

CHAPTER 8.

AN ACT providing for the appointment of three commissioners, for the purpose of securing uniformity of legislation in vessel taxation.

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

Board to report in thirty days. SECTION 1. The governor shall immediately appoint a commission, consisting of three members whose duty it shall be to confer with the legislature of the state of Minnesota, for the purpose of securing uniformity of legislation upon the subject of vessel taxation. Said board shall within thirty days, from the date of its appointment, report to this legislature the result of such conference.

SECTION 2. This act shall take effect and be in force, from and after its passage and publication.

Approved Feb. 15, 1901.

No. 23, S.]

[Published Feb. 21, 1901.

CHAPTER 9.*

AN ACT to amend section 1210d of the statutes of 1898, entitled, "re-assessment of void special assessments."

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

New assessment; owner may appeal; re-assessment a lien; notice before new bonds can issue; liability of city if appeal successful. SECTION 1. Section 1210d of the statutes of 1898 is hereby amended by adding after the word "invalid" in the eighth line thereof the following: "because of said work having been done without authority of law, or," and by adding after the word "law" in the ninth line thereof the following:

*See chapter 12.

“either in adopting any part of chapter 40a of the statutes of 1898 or otherwise,” and by striking out the words “and which may have tended to increase the contract price for doing the work” in the twelfth and thirteenth lines of said section 1210d, and by striking out the words “the owner of such property may appeal from such new assessment and such determination” in the twentieth and twenty-first lines of said section, and by inserting in lieu thereof the following words: “in any case where a new assessment is made under this act, the owner of property affected thereby may appeal from such new assessment and determination,” and further by striking out the words “in front of such property to the middle of the street,” where they occur in the twenty-second line of said section 1210d, and further by striking out the words “or to the holder of such special improvement bond, where such bonds have been sold by said city,” where they occur in the twenty-ninth, thirtieth and thirty-first lines of said section, and inserting in lieu thereof the following words: “and the excess in the amount of such invalid certificate,” and further by striking out the words, “the amount of such new certificate,” where they occur in the thirty-second line thereof, and by inserting in lieu thereof “and when under such original assessment special improvement bonds have been issued, and as soon as the amount chargeable to the property benefited is finally determined, notice shall be given as provided for in section 925-191 of the statutes of 1898, and when so given and thirty days have elapsed after the giving of such notice, the common council may issue new special improvement bonds in lieu of such original bonds to the holder thereof upon surrender of the same for the amount of such new assessment remaining unpaid, such new bonds to bear interest at the same rate as the original bonds and to be redeemed, enforced and collected in the same manner as provided for in chapter 40a of the statutes of 1898, and the excess in the amount of such invalid special improvement bonds, if any, over such new bonds, shall be paid to the holder out of the proper fund and when new certificates are issued, the same,” and further by striking out the word “certificate” where the same occurs in the thirty-eighth line of said section and by inserting in lieu thereof the word “assessment,” and by striking out the words “to the appellant after he has paid the amount of such new certificate,” where they occur in the fortieth and forty-first lines of said section, and inserting in lieu thereof “or from the time such new bond is issued. In all cases where the invalidity of any such special assessment, special assessment certificate, tax sale, tax sale certificate or special improvement bond is caused by reason of such work having

been done without authority of law or by the failure of the common council to pass a valid ordinance adopting any part of chapter 40a of the statutes of 1898 or by reason of having omitted from such ordinance any part or parts of said chapter 40a, no new assessment of benefits and damages as hereinbefore provided for shall be had or made unless an ordinance shall have been first duly passed adopting as a part of the city charter all the essential provisions of said chapter 40a relating to city improvements, so as to be in force at the time of making such new assessment. After the passage of such ordinance all proceedings taken for a new assessment of benefits and damages shall be as valid and effectual for all purposes as if taken before the doing of the work," so that said section 1210d when so amended shall read as follows: Re-assessment of void special assessments.—Section 1210d. Where the work of constructing any sewer or grading, graveling, planking, macadamizing, paving or re-paving any street or alley or part thereof, or the curbing of or sodding along any sidewalk, or the paving of any gutter in any city has been done or may hereafter be done, and any special assessment has been or may be made against any property for such work, and such special assessment or any special assessment certificate, tax sale, tax sale certificate or special improvement bond based thereon is invalid because of such work having been done without authority of law, or for failure to make a proper assessment of benefits and damages, or to observe any provision of law, either in adopting any part of chapter 40a of the statutes of 1898, or otherwise, or because of any act or defect in the proceedings upon which such assessment, certificate, sale or bond is based, or because of any provision contained in the contract for doing such work not authorized by law, the city authorities shall proceed to make a new assessment of benefits and damages in the manner required by law. At the time of making such new assessment, in case where the contract under which such work was done contained any provision not authorized by law and which tended to increase the contract price for doing the work, said authorities shall determine the proportion of such contract price justly chargeable against the property in question for such work and assess the same against such property. In any case where a new assessment is made under this act, the owner of property affected thereby may appeal from such assessment and determination. The cost of such work done pursuant to and at the price fixed in such contract or the proportion thereof determined as aforesaid to be justly chargeable on account of such work, not exceeding the amount of the excess of benefits over damages as ascertained by

such new assessment, is hereby made a lien upon such property, and a certificate to that effect shall be issued by the proper city authorities to the holder of the invalid special assessment certificate or tax sale certificate aforesaid upon surrender thereof or proof that it has been canceled, and the excess in the amount of such invalid certificate over such new certificate, if any, shall be paid to such holder out of the proper fund. And when under such original assessment special improvement bonds have been issued, and as soon as the amount chargeable to the property benefited is finally determined by such new assessment, notice shall be given as provided for in section 925-191 of the statutes of 1898, and when so given and thirty days have elapsed after the giving of such notice the common council may issue new special improvement bonds in lieu of such original bonds to the holder thereof upon surrender of the same for the amount of such new assessment remaining unpaid, such new bonds to bear interest at the same rate as the original bonds and to be redeemed, enforced and collected in the same manner as provided for in chapter 40a of the statutes of 1898, and the excess in the amount of such invalid special improvement bonds, if any, over such new bonds shall be paid to the holder out of the proper fund, and when new certificates are issued the same shall be carried into the annual tax roll of city taxes levied against such property, collected as a tax, and paid to the holder of such new certificate in the manner provided by law for the payment of special assessment certificates. In case of appeal from such new assessment or such determination, or both, the proceedings herein mentioned shall take place as if no appeal had been taken; but if the appellant succeed and the amount of such new assessment exceeds the amount finally adjudged on such appeal the city shall pay such excess with interest thereon from the time the amount of such new certificate is payable or from the time such new bond is issued. In all cases where the invalidity of any such special assessment, special assessment certificate, tax sale, tax sale certificate or special improvement bond is caused by reason of such work having been done without authority of law or by the failure of the common council to pass a valid ordinance adopting any part of chapter 40a of the statutes of 1898 or by reason of having omitted from such ordinance any part or parts of said chapter 40a, no new assessment of benefits and damages as hereinbefore provided for shall be had or made unless an ordinance shall have been first duly passed, adopting as a part of the city charter all the essential provisions of said chapter 40a relating to city improvements so as to be in force at the time of making such new assessment.

After the passage of such ordinance, all proceedings taken for a new assessment of benefits and damages shall be as valid and effectual for all purposes as if taken before the doing of the work.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved Feb. 21, 1901.

No. 52, S.]

[Published Feb. 23, 1901.

CHAPTER 10.

AN ACT relating to the apportionment, assessment and payment of expenses of commissioners appointed to review the equalization of county boards, and adding a new section to the statutes of 1898 to be known as section 1077aa.

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

Expense of commission, how borne on favorable decision. SECTION 1. A new section is hereby added to the statutes of 1898 to be numbered and to read as follows: Section 1077aa. If the decision of the commissioners results in favor of the city, town or village making the application for such commission, the expense incurred in connection with such commission shall be borne by the balance of the county, and the county clerk of the county in which such commissioners are appointed shall at the next apportionment of county taxes, deduct from the amounts assessed against such petitioning town, city or village for county taxes and assess pro rata to all the other towns, cities and villages in the county a sum equal to the portion of all county orders and certificates of the clerk of the circuit court issued on account of such commission, which such petitioning town, city or village is called upon to pay.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved Feb. 21, 1901,