

No. 451, S.]

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CHAPTER 295.

AN ACT to create sections 1210h—1, 1210h—2, 1210h—3, and 1210h—4 of the statutes, relating to actions to set aside the sale of lands for taxes.

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

SECTION 1. There are added to the statutes four new sections to read: Section 1210h—1. Whenever any action or special proceeding is hereafter commenced to set aside any sale of lands for the non-payment of taxes, or to cancel any tax certificate, or to restrain the issuing of any tax certificate or tax deed, or to set aside any tax, for any error or defect going to the validity of the assessment and effecting the groundwork of such tax, within twenty days after the commencement of such action the plaintiff in such action, or special proceeding shall pay or cause to be paid to the county, town, city or village officer entitled to receive the same, the amount of taxes, interest, and charges levied against the said lands involved in such action, as a condition of maintaining said action.

Section 1210h—2. If in said action or proceeding a reassessment is ordered, the court shall, upon the completion of said reassessment made in the manner required by statute, determine the amount which, according to said reassessment, the plaintiff ought justly to have paid upon the lands involved in said action or special proceeding.

Section 1210h—3. The plaintiff in such action or special proceeding shall be entitled to recover judgment for the amount, if any, he so paid in excess of the amount the court shall finally determine he ought to have paid on the lands involved in said action or proceeding, with interest from the date of such payment.

Section 1210h—4. Payment of any judgment so recovered by the plaintiff, shall be made forthwith by the treasurer of any such county, town, city, or village, upon presentation of a certified copy thereof, without other or further order. He shall preserve said copy of said judgment as his warrant for such payment and shall require the satisfaction of record of said judgment upon the making of such payment.

Approved June 5, 1909.