

CHAPTER 25.

[Published February 15, 1861.]

AN ACT to amend Chapter 181, Private and Local Laws of 1859, entitled "An act to provide for a special tax to improve a road therein named."

The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Amendment of names.

SECTION 1. Section one of chapter 181 of the private and local laws of 1859, entitled "An act to provide for a special tax to improve a road therein named," is hereby amended by striking out the names of "Edward Finnigan and William Playfair," and inserting in lieu thereof the names "Patrick Hogan and Thomas Watts."

Amendment of dates.

SECTION 2. Section 4 of said chapter 181 is hereby amended by striking out the words "first day of December, 1859," and inserting in lieu thereof the "first day of September, 1861."

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

Approved February 14, 1861.

CHAPTER 26.

[Published February 15, 1861.]

AN ACT to amend Chapter eighteen of the Revised Statutes, entitled "Of the assessment and collection of taxes."

The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Sec. 95, chap. 16, R. S., amended.

SECTION 1. Section ninety-five of chapter eighteen of the revised statutes, entitled, "Of the assessment and collection of taxes," is hereby amended by inserting after the word "assessed," in the eleventh line, the following: "except the five per cent. collector's fees."

Five per cent. to be paid in county treasury.

SECTION 2. Strike out section ninety-seven of said act, and insert in lieu thereof the following: "The five per cent. on the delinquent tax list returned by the treasurer of any town, city or incorporated village, to

the county treasurer as collector's fees, shall be collected by the county treasurer in the same manner as other delinquent taxes are collected, and paid into the county treasury for the use of the county."

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

Approved February 14, 1861.

CHAPTER 27.

[Published February 15, 1861.]

AN ACT to legalize the sale of lands for unpaid taxes in the County of Juneau.

The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. The tax sale of lands for unpaid taxes held in September, A. D. 1860, in Juneau county, is hereby declared to be valid and binding, to all intents and purposes, the same as if all the provisions of law then in force, relative to the sale of lands for unpaid taxes had been fully complied with, and the omission or neglect of the county treasurer to post the statements and notices, and to make and file the affidavits as required by chapter twenty-two of the general laws of 1859, shall not in any manner invalidate such tax sale, nor shall any certificate of sale of lands for unpaid taxes given at said sale, nor shall any tax deed that hereafter may be given, pursuant to any such certificate of sale, be invalidated or in any manner prejudiced by reason of any such omission.

Tax sale for 1860 legalized.

Tax deeds declared valid.

SECTION 2. This act is hereby declared to be a general law, and shall take effect from and after its passage.

Approved February 14, 1861.