

CHAPTER 277.

[Published April 12, 1862.]

AN ACT to repeal chapter 116 of the general laws of 1861, entitled "an act to amend sections 15 and 18 of chapter 22 of the general laws of 1859, entitled 'an act relative to the sale of lands for unpaid taxes, and the conveyance and redemption thereof.'"

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

Repeal.

SECTION 1. Chapter 116 of the general laws of 1861, entitled "an act to amend sections 15 and 18 of chapter 22 of the general laws of 1859, entitled 'an act relative to the sale of lands for unpaid taxes, and the conveyance and redemption thereof,'" is hereby repealed.

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

Approved April 7, 1862.

CHAPTER 278.

[Published April 12, 1862.]

AN ACT to provide for the relevy of taxes, the collection of which has been prevented by irregularity.

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

If proceedings be irregular, tax may be assessed succeeding year.

SECTION 1. Whenever the treasurer of any town, village or city in this state, shall be prevented, on account of any irregularity or informality in his warrant, or in any part of the proceedings relative to such tax, or on account of any clerical error or misdescription, from collecting the taxes in the warrant included, or any part thereof, the taxes so remaining uncollected shall be assessed against the same person or property the next succeeding year; and if it shall be necessary to supply any omission or correct any mistake in the proceedings, the proper officer, person or body shall supply such omission or correct such mistake, be-

Mistakes may be corrected.

fore the time for making out the tax warrant for the next year; and the clerk of such town, village or city shall, in making out the warrant to the treasurer in the next succeeding year, include the amount of tax for the previous year, placing the same in a separate column, but adding it to the total.

SECTION 2. The provisions of sections 3 & 4 of chapter 137 of the general laws of 1861, are hereby extended to cases in which the county treasurer shall, before the sale, ascertain that any lands ought not to be sold, and shall refuse or be prevented from selling the same, by reason of any informality or irregularity in the previous proceedings: *provided*, it appears that the land was justly taxable, and the tax authorized by law, and is legal in substance.

Application of statutes in cases where land ought not to be sold.

SECTION 3. When it shall appear that any one or more of the different items of tax assessed against any tract or person, for any one year, are illegal in substance, and the officer charged with the collection thereof shall be thereby prevented from collecting taxes against such tract or person for that year, the amount of taxes for that year, deducting the items so appearing to be illegal, shall be added by the clerk of the proper town, village or city, to the tax assessed against the same part [tract] or person for the succeeding year, and [included] in the total, but placed in a separate column.

If part of tax illegal, balance may be assessed succeeding year.

SECTION 4. The provisions of this act shall apply to the taxes of 1861, as well as to those of subsequent years.

Application.

SECTION 5. In case the collection of any tax shall be prevented by the judgment of any court, on account of informality or irregularity not affecting substantially the whole tax, such tax, or so much thereof as may not have been adjudged illegal in substance, shall be added as aforesaid to the amount of tax next to be assessed against the same tract or person, after the final judgment of the court.

Reassessment of tax where collection prevented by judgment of court.

SECTION 6. This act shall take effect from and after its passage and publication.

Approved April 5, 1862.