

Repeal.

SECTION 21. All acts and parts of acts inconsistent with the provisions of this act, are hereby repealed.

SECTION 22. This act shall take effect and be in force from and after its passage and publication.

Approved March 18, 1863.

## CHAPTER 63.

[Published March 25, 1863.]

AN ACT to amend "an act to incorporate the city of Beaver Dam," approved March 18, 1856.

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

Repeal.

SECTION 1. So much of sections eighteen and nineteen of chapter seven of the act "to incorporate the city of Beaver Dam," approved March 18th, 1856, as relates to returned lands for taxes, is hereby repealed; and so much of section seventeen of chapter seven, as states "which shall be in full for services performed by said treasurer, under this act," is hereby repealed.

Sale of lands for delinquent taxes.

SECTION 2. In all cases of non-payment of taxes upon lots or real estate in said city, in the manner now required by law, it shall be the duty of the treasurer of said city to proceed in accordance with the provisions of existing laws relating to the sale of lands for delinquent taxes in the several counties of this state, to advertise and sell, on the 2nd Tuesday in April, in each year, all delinquent lots and lands within the limits of said city, in the same manner as other lands are sold in said county of Dodge; and the said sale shall in all cases be made for the smallest undivided portion of said lot or tract of land for which any person will take the same and pay the taxes and charges thereon. On receiving the amount of such taxes and charges, the treasurer shall issue to the purchaser, his or her assigns or heirs, a certificate containing the name of the purchaser and a description of the premises sold, the amount paid therefor, the rate of interest

Certificates of sale.

the same may bear, and the time when the right to redeem the same will expire. Said treasurer shall, immediately after the close of any such sale of lots or lands for taxes, deposit in the office of the clerk of said city, all affidavits, notices and papers in relation to such tax sale, to be filed in the office of said clerk; also, a statement containing a particular description of each lot or parcel of land so sold by him, specifying the name of the person to whom sold, the amount for which the same was sold, and the name of the owner or owners, if known; and the said treasurer and clerk shall record such statement in a book kept for that purpose, by each of them, in their respective offices; and all sales so made, and the certificates so issued by the treasurer of said city, shall have the same validity and effect as if made by the county treasurer of said county.

Duty of treasurer.

SECTION 3. If, at any sale of real or personal estate for taxes or assessment, no bid shall be made for any parcel of land or lot, or any goods and chattels, the same shall be struck off to said city; and thereupon the city shall receive in its corporate name a certificate of the sale thereof, and shall be vested with the same rights as other purchasers are. If the city shall become the purchaser of any personal property by virtue of this chapter, the treasurer shall have power to sell the same at public sale; and in case the city shall become the purchaser of any real estate at any tax sale, the treasurer is hereby authorized to sell the certificates issued therefor, for the amount and interest, and to endorse and transfer such certificate to the purchaser.

Delinquent real and personal estate may be struck off and sold to the city.

SECTION 4. In case any purchaser at such tax sale shall neglect or refuse to pay the amount for which any lot or parcel of land was sold, at such time as the treasurer shall designate, he shall, on the day following, offer said lot or parcel of land again for sale; and any person bidding off at such sale any lot or part of lot or parcel of land, neglecting or refusing to pay for the same within the time designated, shall forfeit and pay to the city the sum of five dollars for each lot or part of lot so purchased and not paid for, which may be sued for and collected in the same manner as other penalties under the act to which this act is amendatory.

If purchaser neglect to pay, land may be resold.

Penalty.

SECTION 5. Any lot or part of lot or parcel of land so sold, or any portion thereof, may be redeemed within

Redemption.

three years from the day of sale, and at any time before the deed is executed, by the owner or any person interested therein paying to the city treasurer the amount for which the same was sold, together with the interest, at the rate of twenty-five per cent. per annum, and legal charge [charges] thereon; and said treasurer shall deliver to the person making the same, duplicate receipts for such payment, signed by him, specifying therein the parcel or parcels of land on which such taxes were paid, the amount paid on each parcel, the time of payment, and the name of the person paying the same; and the treasurer shall also enter on the list kept by him, opposite the parcel or parcels of land on which such taxes shall be paid, the name of the person paying such tax, the sum paid therefor, and the time when paid. The person to whom such duplicate receipts are given, shall present them to the city clerk, and thereupon said clerk shall countersign one of said receipts and return it to the person entitled thereto, and retain the other, and safely keep the same in his office. The said clerk shall also make the same entries on the list of lands kept by him, as are required to be made by the treasurer. No receipt signed by the treasurer for the payment of taxes, as specified in this section, shall be any evidence of the payment of such taxes in the hands of any person except the city clerk, unless the same shall first be countersigned by such clerk.

When deed may  
issue.

SECTION 6. [If] any lot or parcel of land sold in pursuance of the provisions of this act, or any part thereof, (*which*) shall not be redeemed within the time limited by this act, the city clerk shall, after the expiration of the time hereby prescribed for the redemption thereof, and on the presentation to him of the treasurer's certificate of sale, execute, in the name of the city, as such clerk, under his hand and the seal of the city, to the purchaser, his heirs or assigns, a deed of the lands so sold and unredeemed as aforesaid, and shall acknowledge the same. An abstract of all deeds so made and delivered, shall be entered by the clerk in the book where tax sales are recorded. A fee of one dollar may be charged by the clerk for every deed so issued, which deed shall vest in the grantee an absolute estate in fee simple in such land, subject, however, to all unpaid taxes and charges which are a lien thereon; and such deed, duly witnessed and acknowledged, shall be *prima facie*

Abstract of  
deeds.

Fees, &c.

evidence in all controversies and actions in relation to the right of the purchaser, his or her heirs or assigns, to the premises thereby conveyed.

SECTION 7. In all controversies or suits involving the title to land claimed and held under and by virtue of such deed, the person or persons claiming title adverse to the title conveyed by such deed, shall be required to prove, in order to defeat the said title, either that the land was not subject to taxation or assessment at the date of the assessment of said tax or making said assessment; that the taxes or assessments had been paid; that the land had never been assessed for taxation or assessment, or that the same had been redeemed according to the provisions of this act, and that such redemption was made for the use and benefit of the persons having the right of redemption under the laws of this state; but no person shall be permitted to question the title acquired by the said deed, without first showing that he, she or they, or the person under whom he, she or they claim title, had title to the land at the time of the sale, and that all the taxes and assessments due upon the lands have been paid by such person or persons under whom he, she or they claim title as aforesaid.

What person claiming adverse title must prove in controversy involving title to land decided.

SECTION 8. The treasurer of said city shall receive for such services, the same fees and compensation as is now allowed and paid to the county treasurer for the same and similar services. And it is hereby declared to be the meaning and intent of this act, to confer all the powers and duties of the treasurer of the county of Dodge, so far as relates to selling lots and lands for taxes within the city of Beaver Dam, upon the treasurer of said city.

Treasurer's fees.

SECTION 9. Chapter two hundred and eighty-three of the private and local [general] laws of 1862, is hereby repealed.

Repeal.

Approved March 18, 1863.