

a state road from Bayfield, in La Pointe county, to Ashland, in Ashland county, on the most direct and feasible route. Also, from some point on said route in section 27 or 28, in township 48 north, range 5 west, thence in a southwesterly direction, on the most feasible route, to the Bayfield and St. Paul road, in township 45 north, range 9 west.

SECTION 2. Said commissioners shall immediately after laying out said road, cause a report of their survey to be made and filed with the clerk of the board of supervisors of each county through which said road passes. Report.

SECTION 3. Such commissioners shall be entitled to one dollar and fifty cents per day each for compensation for such services, and all necessary employees in laying out said road, to be paid the same for each day's service, to be returned by said commissioners, or a majority of them, under oath. Compensation.

SECTION 4. The county commissioners of the counties of Ashland and La Pointe are hereby required to audit the accounts of said commissioners and their employees, and pay them in county orders, the same as other county officers are paid, and the accounts so audited are to be added to other county expenses, and collected as county tax in the year 1865. Auditing and payment of accounts.

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

Approved April 10, 1865.

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## CHAPTER 483.

[Published May 16, 1865.]

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

AN ACT to authorize the reassessment and collection of certain assessments for street improvements, in the city of Janesville, for the years 1854, 1855, 1856, 1857 and 1858.

SECTION 1. In all cases in which any work has been done in the city of Janesville, in either of the years 1854, 1855, 1856, 1857 or 1858, in opening, grading, Delinquent street assessments of certain years declared valid.

graveling, planking or paving streets and alleys in said city, or in repairing streets and alleys therein, when said work has been done under or in pursuance of any contract entered into between the said city of Janesville, or any of the officers thereof, with any person or persons, or between the alderman of any of the wards in said city, and any person or persons, or under any supposed contract so entered into, or by direction of any of such officers, and such work has not been paid for, and the same has been assessed or attempted to be assessed in any or either of said years, upon any lot or parcel of land upon which the same was properly chargeable, or might have been properly chargeable, if all of the provisions of the charter of said city, in relation to such work, had been strictly complied with, and after such assessment or attempted assessment, the said work or the assessment therefor upon any lot or parcel of land has not been paid for by the owner of said lot or parcel of land, or by the lot or parcel of land itself, but the same has been returned by the treasurer of said city to the county treasurer of the county of Rock, as delinquent street assessments, and such delinquent street assessments still remain unpaid, such delinquent street assessments, with interest thereon, are and are hereby made and declared to be valid liens, both in law and equity, upon the lot or lots, parcel or parcels of land upon which they were assessed or attempted to be assessed, or would have been properly chargeable, notwithstanding the provisions of the charter of said city in relation to such improvements may not, in all things, have been strictly complied with; and the records remaining in the office of the clerk of the board of supervisors of said county of Rock, are hereby made notice to all persons of such liens.

Notice of lien.

Clerk of board to make a list of such delinquent lands and taxes.

SECTION 2. Within thirty days after the passage of this act, the clerk of the board of supervisors of Rock county, is hereby directed and required to make a list or schedule, containing a description of all lots or parcels of land returned to the treasurer of the county of Rock, by the treasurer of the city of Janesville, for the non-payment of assessments, as are mentioned in the preceding section, in any or either of said years 1854, 1855, 1856, 1857 and 1858, showing, also, in such list or schedule the amount of such assessment upon each lot or parcel of land in each of said years,

including interest at the rate of seven per cent. from the time such tax or assessment was so returned, up to the time of completing such schedule, placing such amount opposite each lot or parcel of land; which list or schedule shall be verified by the affidavit of said clerk of the board of supervisors, to the effect that the same is correct, to the best of his knowledge, information and belief.

Verification of list.

SECTION 3. And such list shall show as nearly as the clerk is able to ascertain the same, the amount of the assessment charged to each piece of land in each year, and the nature, kind and amount of the work done in front of it, or chargeable to it, and the contract price of such work, and the name of the person to whom the work was let, and the name of the person to whom the same was assessed; all which shall be placed in said list opposite such land, in properly designated columns, and such list shall contain a further column for remarks and corrections.

What list to show.

SECTION 4. Upon the completion of said list by him, said clerk shall immediately thereafter publish a notice in some newspaper printed in said city, stating, in substance, that said list has been completed by him, and that it will remain in his office for the inspection of all persons interested, sixty days from the date and first publication of such notice. Said notice shall be so published daily for three successive weeks.

Publication list.

SECTION 5. In case any person interested in any land included in said list, shall complain in writing to said clerk, that the improvement or work in front of such land, or sought to be charged upon it, was not done or made in accordance with the plans and specifications for the same, or in the manner ordered or directed, or that a greater sum is charged in said list to such land for such work or improvement than ought to be so charged, or that such land or some part thereof should be excluded from said list, for the reason that no work was done in front of it, or in front of some part of it, and in case the complaint shall be that the work or improvement was not done in the manner ordered or directed, or in accordance with the plans and specifications, and in consequence thereof was not worth the price charged and sought to be collected, then and in any such case said clerk shall report the same to the commissioner hereinafter named, who shall

Complaints as to injustice of assessments, to be reported to commissioner.

examine, take proof, decide and report in writing as to any and all such complaints.

Commissioner to inquire into matters of such complaints.

SECTION 6. Such commissioner shall first be sworn that he will fairly and impartially examine, decide and report as to the matter of such complaint, and he is hereby fully empowered, for the purposes of such examination, to cause persons, books and papers to be brought before him, to administer oaths and to take testimony, and to hold his sessions from time to time, and to adjourn the same as he may see fit. Said commissioner shall in each case make his decision, and report in writing, and shall file the same with said clerk; and his said report shall in each case be final and conclusive as to the matters therein complained of, and the amount to be assessed on each piece of land. He shall find and report the value of the improvement for which assessments were made, at the time they were made, with seven per cent. interest from that time to the date of his report, and he shall specify the lot or parcel of land to which the same is chargeable: *provided*, that any person so complaining shall deposit with said clerk the sum of three dollars for the fee of said commissioner in each case, and which said clerk shall pay over to him when he shall file his report; *and provided*, that he shall close his sessions and fully report on or before the first day of August, 1865.

His report—what to contain.

Fee of commissioner.

When his sessions to close.

Commissioner.

SECTION 7. Harmon S. Conger, Esq., of said city of Janesville, is hereby named and appointed such commissioner, and in case he shall for any cause fail, neglect or be unable to act as such commissioner, then and in such case the county judge of Rock county shall name and appoint some disinterested person to act in his place and stead, which appointment shall be made in writing and filed in the office of said clerk; and the person so named and appointed by said judge, shall have the same power and authority as if named and appointed by this act as such commissioner.

Corrected list to be delivered to county treasurer, and by him published, &c.

SECTION 8. After said commissioner shall have finished his examinations and filed his reports, the said clerk shall, as soon as may be, deliver to the county treasurer of Rock county the said list completed and corrected, so as to correspond with such reports; and the said treasurer, upon the receipt of such list by him, shall, without delay, cause a copy of the same to be published in some newspaper published in the city of

Janesville, for the period of four successive weeks, at least once in each week, with a notice prefixed to said list or schedule, stating, in substance, that the assessments are valid liens, both in law and equity, upon the several lots of land opposite which they are placed in said list or schedule, and that the assessments can be paid and such lien be discharged by payment thereof to him the said county treasurer, at his office, in the city of Janesville, at any time within three months from the date of said notice, including interest at the rate of seven per cent. from the date of said list or schedule, and cost of advertising; and that if said assessments are not paid within such time, the land upon which they remain unpaid, or so much thereof as shall be necessary, will be sold for such non-payment, at his office, in said city of Janesville; such sale commencing on a day in said notice to be specified, which day of commencing to sell shall be within five days after the expiration of the time limited in such notice for making payment of such assessments, and to continue from day to day, Sundays excepted, until such lots or lands are all sold; and all moneys received on such sale shall be paid into the county treasury.

SECTION 9. It is hereby made the duty of the county treasurer of Rock county, to sell said lands at the time specified in such notice, and in making such sale he shall proceed as near as may be, as he is required to do in selling lands for unpaid and delinquent taxes returned to him by the treasurers of the several towns in said county of Rock. The person or persons at such sale offering to pay the said assessments, interest and cost of advertising and selling on any parcel of land, for the least quantity thereof, shall be the purchaser of such quantity, which shall be designated and described by such person at the time he offers to pay said assessments, interest, cost of advertising and selling; and in case no bid shall be made for the payment of said assessments, interest, cost of advertising and selling, on any lot or parcel of land, for a portion of said lot or parcel, then the whole shall be sold.

Sale of lands, if assessments and costs are not paid

SECTION 10. The treasurer may, in his discretion, require immediate payment of every person to whom any lot or parcel of land shall be sold; and in all cases where payment is not made within twenty-four hours

Treasurer may require immediate payment, &c.

after the bid, the said treasurer shall declare said bid canceled, and shall thereupon sell said lot or parcel of land again; and any person so neglecting or refusing to make payment, shall not be entitled to have any bid made by him thereafter received by said treasurer at such sale.

County may bid off lands.

Application of statutes.

SECTION 11. If any parcel of land cannot be sold for the amount of the assessments, interest and costs of advertising and selling due thereon, the county treasurer shall bid off the same for said county for such amount. All provisions of law now existing in relation to the sale of lands by said county treasurer for unpaid and delinquent taxes, or the redemption of such land from such sales, including the conveyance of such lands by deed in case they are not redeemed, are hereby made applicable to land sold under this act; and all laws in relation to such tax sale, subsequently to the time when they are made, are hereby declared to apply to the lands sold under this act.

Lands illegally taxed, not to be sold.

In case of lots erroneously assessed together.

SECTION 12. If the county treasurer shall discover that any lot or parcel of land returned for non-payment of such taxes or special assessment as are mentioned in the first section, could not have been legally taxed or assessed for work done in opening, grading, graveling, planking or paving streets and alleys, or in repairing streets and alleys, under laws existing at the time such streets or alleys were opened, graded, graveled, planked, paved or repaired, and that such lot or parcel of land was never in any way liable to be assessed therefor, then such lot or parcel of land shall not be sold under the provisions of this act: And in any case where two or more lots or parcels of land have been erroneously assessed together for such taxes or special assessments, one or more of which was liable to be so assessed and the other not, the lot or lots so liable shall not in consequence thereof be entered discharged from such assessment, and the owner thereof shall pay, or in case he does not, the same shall be sold for such portion of such aggregate assessment as its real value bears to the aggregate value of both or all of such parcels, which value or values shall be ascertained and determined by said county treasurer, as near as may be, from the assessment roll remaining in the said county treasurer's office, or in the office of the clerk of the board of supervisors of Rock county.

**SECTION 13.** The owner or owners of any lot or parcel of land, may also call the attention of such county treasurer to any such irregularity as that mentioned in the preceding section, and thereupon it shall be the duty of such treasurer to make the corrections required by the said preceding section. The same correction may also be made by the clerk of the board of supervisors after sale, at any time after sale and before such lands are deeded, but not thereafter. And in case the owner or owners of such land fail to call attention to any such erroneous assessment, or to make complaint, as hereinbefore provided, he or they shall forever be precluded from making any objection to the sale or conveyance of such land on account of such erroneous assessments.

Ibid.

Bar.

**SECTION 14.** No injunction, injunction order or other process shall be allowed or issued by any court or commissioners in this state to enjoin or restrain the sale of any lands for such assessments, or to enjoin or restrain the execution or recording of any deed executed in pursuance of such sales, or to enjoin or restrain or interfere with any proceedings taken, attempted or threatened to be taken for the collection of the assessments authorized by this act; and in case any such injunction or injunction order or process shall be allowed or issued contrary to the provisions of this act, the same is hereby declared null and void, and not in the least binding upon any officer in the county of Rock, or other officers or persons; and no action or proceedings shall be commenced in any court of this state, or upon any other body, for the purpose of setting aside such taxes or assessments on any lands within the city of Janesville, or to invalidate or set aside any certificate of sale of lands in said city for such taxes or assessments, or any deed given for lands sold for such taxes or assessments, or for the purpose of recovering the possession thereof from any person or persons holding them or in possession of them under such deed, unless the person commencing such action or proceedings shall first pay to the county treasurer or clerk of the board of supervisors the amount of all such assessments remaining unpaid thereon, whether such taxes have been regularly assessed or not, and any action or proceeding commenced without such payment, shall be dismissed; and any person commencing such action or proceedings,

All taxes, &c. must be paid before action can be commenced to restrain sale of lands, or to set aside tax certificates, tax deeds, &c.

shall state in his complaint or papers that such taxes or assessments on such lands have been paid within the time required by law for the payment thereof, or if the payment is made by virtue of this section or this act, he shall state the time, place and amount of such payment, and to whom made; and such complaint or papers shall in all cases be verified by the affidavit of the person instituting such action or proceedings, his agent or attorney, to the effect that the facts therein stated are true, to the best of the knowledge, information and belief of the person making such verification; and if it shall appear upon the trial of any such action or proceedings, that the amount so paid is not the full amount of taxes justly chargeable upon such lands, such action or proceedings shall be dismissed, at the cost of the person instituting such action or proceedings.

Lien on lands bid  
off by county,  
&c.

SECTION 15. In case any lot or parcels of land shall be bid in by the said county treasurer for said county, the taxes or assessments shall still continue a lien upon said lot or parcels of land until they are paid; and in cases in which deeds shall be executed to the county, the lien shall still continue until the county shall receive the amount of such taxes or assessments, including all interests and costs, by a sale and conveyance of its interest thereon: *provided*, that nothing in this act contained shall affect or in any way change the liability of the city of Janesville to the county of Rock, if any such liability exist, except so far as the receipt of money by said county or the officers thereof, under this act, may lessen such liability, if any exist.

Liability of city  
to county.

Fees of officers.

SECTION 16. For any services required of any officer or other person or persons under this act, when no provision is already existing for compensation therefor, the compensation shall be the same, as near as may be, as that provided for similar services. The account for such services shall be presented to the board of supervisors for allowance, and said board shall determine the amount to be paid for the same.

To whom mon-  
eys collected to  
be paid.

SECTION 17. The moneys collected by virtue of this act, shall be paid over by said treasurer to the person or persons or corporation entitled to the same.

Public act.

SECTION 18. This act is hereby declared a public act, and shall take effect and be in force from and after its passage and publication.

Approved April 10, 1865.