

**SECTION 4.** This act shall be construed to apply to all actions which shall have arisen and are now pending, as well as to each and every cause of action which may hereafter arise out of any alleged error, omission or illegality on the part of the officers of said town of Rosendale, or any of them, in any of their or either of their acts or proceedings declared valid by the first section of this act. Construction of act.

**SECTION 5.** This act shall take effect and be in force from and after its passage.

Approved February 16, 1877.

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[Published February 19, 1877.]

## CHAPTER 21.

**AN ACT** to extend the time of exemption from assessment and taxation of certain lands, fixed in the act incorporating the Winnebago and Lake Superior Railroad Company, approved April 6, 1866, and in the act incorporating the Portage and Superior Railroad Company, approved April 9, 1866.

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

**SECTION 1.** The time fixed in section 21, of an act entitled, "An act to incorporate the Winnebago and Lake Superior Railroad Company, and to execute the trust created by section 3, of the act of Congress, entitled, "An act granting lands to aid in the construction of certain railroads in the state of Wisconsin, approved May 5th, 1864," approved April 6, 1866, and in section 22, of an act entitled, "An act to incorporate the Portage and Superior Railroad Company, and to execute the trust created by an act of congress, entitled, "An act granting lands to aid in the construction of certain railroads in the state of Wisconsin, approved May 5, 1864," approved April 9th, 1866, during which the lands granted to said companies by said acts are exempted from all assessments and from all taxation whatsoever, for the term of ten years from the taking effect of said acts, is hereby extended three years. Amended.  
Time of exemption extended.

**SECTION 2.** It is hereby declared to be the object of this act to insure the completion of the Wisconsin Central railroad, and to secure the advantages therefrom arising, and the privileges and exemptions hereby granted are in consideration and on the express condition of Object of act.

the renewing of the work of construction by said company and the completion of said road to Lake Superior within the current calendar year.

Duty of commissioner and other officers.

SECTION 3. The land commissioner or other officers of said company having in charge the sale of the company's lands, shall, on or before the first day of May in each year, file with the county clerk of each county in which said company has sold lands, a statement, under oath, of all lands previously sold or contracted to be sold, or on which the timber has been previously sold or contracted to be sold, up to the fifteenth day of April, in the year 1877, and annually thereafter, and all such lands sold or contracted to be sold, or on which the timber has been sold or contracted to be sold, shall be from the date of such sale or contract subject to assessment and taxation.

Not to be exempt from taxes heretofore levied.

SECTION 4. The provisions of this act shall not apply to nor in any manner exempt said lands from the taxes which have been heretofore assessed against them, nor shall this exemption apply to any lands belonging to said company which have heretofore been, or may hereafter be platted or laid out in village or town lots, nor to any permanent improvements made upon such lands.

Repeal of exemption from licensed tax.

SECTION 5. So much of section 2, of chapter 113, of the laws of Wisconsin of 1875, which exempts the Wisconsin Central Railway Company from payment of its license fees during the time which by this act it is exempted from taxes on its lands, is hereby repealed.

When act to be void.

SECTION 6. The provisions of this act exempting said lands shall be null and void if the said railroad company shall neglect or refuse to comply with any of the conditions and provisions of this act on its part to be performed within the times therein limited.

Acts repealed.

SECTION 7. All acts or parts of acts so far as they conflict with the provisions of this act are hereby repealed, as for the purposes of this act.

SECTION 8. This act shall take effect and be in force from and after its passage and publication.

Approved February 17, 1877.