

[No. 407, A.]

[Published March 14, 1879.]

CHAPTER 255.

AN ACT to amend chapter forty-eight of the revised statutes, relating to the assessment of taxes, and chapter forty-nine of the revised statutes, relating to the collection of taxes, and chapter fifty of the revised statutes, relating to lands sold for taxes.

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

Reassessment.

SECTION 1. Section one thousand and eighty-seven of the revised statutes is hereby amended by striking out the word "two," where it occurs in the eighteenth line of said section, and inserting in lieu thereof the word "three."

Contested re-assessment.

SECTION 2. Section one thousand one hundred and sixty-four *a*, of the revised statutes, is amended by inserting the words: "when made in accordance with law," after the word "apportionment," in the tenth line of said section.

Determination of validity of re-assessment.

SECTION 3. Section one thousand one hundred and sixty-four *a*, of the revised statutes is hereby amended by inserting the words, "when made in accordance with law," after the word "apportionment," in the tenth line of said section. Also by adding to said section as follows: The validity of the re-assessment hereinabove provided for may be attached and determined, and subsequent re-assessment may be had in manner and form as provided by section one thousand two hundred and ten *b*, of the revised statutes, as amended by this act.

Repealed.

SECTION 4. Sections one thousand one hundred and sixty-four *b*, and one thousand two hundred and ten *a*, are hereby repealed.

Of reassessment.

SECTION 5. Section one thousand two hundred and ten *b*, is hereby amended by striking out the word "conclusive," in the twenty-eight and thirty-first lines of said section, and inserting in lieu thereof the words *prima facie*; also after the word "same" where it occurs in the thirty-fourth line of said section by inserting "if the plaintiff shall desire to contest the validity of such re-assessment, he shall, within twenty days after such tax roll shall have been completed, file with the clerk of the court where such action is pending, objections in writing to such re-assessment or tax roll, a copy of which objections shall, within five days after such filing, be served upon the attorney for the defendant,

and thereupon the court may direct an issue to be made up involving the objections aforesaid, which shall be tried summarily by the court, and thereupon the court shall file an order sustaining or overruling the objections of the plaintiff aforesaid. If by such order such re-assessment or tax roll shall be held invalid, subsequent re-assessments of such tax may be had in manner and form as herein above provided; and similar proceedings may be resorted to, to determine the validity of any such re-assessment. If such re-assessment and tax roll shall be held by the court regular and valid, or if no objections thereto shall be filed by the plaintiff, the court shall make an order requiring the plaintiff to pay into court, for the use and benefit of the defendant, the amount which by such valid re-assessment he justly ought to pay. If the amount of tax imposed upon the plaintiff's property by such valid re-assessment shall equal or exceed the amount imposed thereon by the original assessment and tax roll, the plaintiff shall be adjudged to pay costs of such suit; otherwise the plaintiff, upon complying with the order of the court last aforesaid, shall be entitled to judgment with costs.

SECTION 6. Section one thousand two hundred and ten c, is hereby amended by striking out the word "two" in the first line thereof, and substituting the word "section," instead of the word "sections," where it occurs in the same line. Amendment.

Approved March 5, 1879.

[No. 252, A.]

[Published March 13, 1879].

CHAPTER 256.

AN ACT to amend certain portions of chapter one hundred and fifteen of the revised statutes, entitled "municipal court of Milwaukee county."

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

SECTION 1. Section two thousand four hundred and ninety-nine of chapter one hundred and fifteen of the revised statutes is hereby amended so as to read as follows: The municipal court of the city and county of Milwaukee, as heretofore established, is continued; it shall be a court of record, and have a clerk, and a seal with suitable device, to be procured under the direc- A court of record.