

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 21, 1881.

[No. 92, S.]

[Published March 22, 1881.]

CHAPTER 131.

AN ACT to appropriate a sum of money therein named to the Wisconsin state horticultural society.

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

SECTION 1. There is hereby appropriated out of ^{Appropriation,} the general fund not otherwise appropriated, the sum of five hundred dollars to the Wisconsin state horticultural society. _{\$5.00.}

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

Approved March 21, 1881.

[No. 94, S.]

[Published March 22, 1881.]

CHAPTER 132.

AN ACT relating to re-assessment of property for taxation, and amendatory of section one thousand one hundred and sixty-four *a*, of the revised statutes.

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

SECTION 1. Section one thousand one hundred and sixty-four *a*, of the revised statutes of 1878, 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 attacked 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. Provided, that such re-assessment may, in all cases, be made by the assessor of the town wherein the land or property to be assessed is situated. So that said section when amended shall read as follows: Section 1164 *a*. In any action which has been or which shall be commenced for the recovery of any sum or sums of money paid as and for taxes levied either upon real or personal property, or both, if upon the trial it shall appear that the assessment upon which the taxes were so paid is

Suit continued for re-assessment.

When judgment to be rendered for defendant.

void, the court, before entering judgment in the action, shall continue the action for a sufficient and reasonable time to permit a re-assessment, under the provision of law, of the property affected by such void assessment, and such re-assessment shall thereupon be made in accordance with the provisions of law. If from such re-assessment and apportionment when made in accordance with law, it shall appear that the sum or sums paid for taxes by the plaintiff are no greater than his equitable and just share of the taxes as so re-assessed and apportioned, judgment shall be entered for the defendant, and if from such re-assessment and apportionment it shall appear that the plaintiff has paid more than his equal and just share of the taxes, judgment shall be entered in his favor for the excess only over such equal and just share. The validity of the re-assessment hereinabove provided for, may be attacked and determined, and subsequent re-assessments may be had in manner and form as provided by section one thousand two hundred and ten *b* of the revised statutes, as amended. Provided, that such re-assessment may, in all cases, be made by the assessor of the town wherein the land or property to be re-assessed is situated.

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

Approved March 21, 1881.

[No. 36, S.]

[Published March 22, 1881.]

CHAPTER 133.

AN ACT relating to corporations, and amendatory of section one thousand seven hundred and seventy-five of the revised statutes.

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

Corporate powers.

SECTION 1. Section one thousand seven hundred and seventy-five of the revised statutes, is hereby amended by adding thereto the following, viz: "provided that any corporation heretofore formed or organized, or which may hereafter be formed or organized, under or in pursuance of any general or special law of this state, for the purpose of carrying on a logging or lumbering business, or for engaging in the manufacture of lumber, or the improvement of the navigation of any river or stream for log-driving or lumbering purposes, or the running, driving, booming, sorting, brailing or rafting of logs, timber, lumber or other materials