

An Act to amend Chapter fifteen of the Revised Statutes.

Chap. 57.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. All lands upon which the taxes, interest, and charges shall not be paid, as provided by law, shall be sold therefor according to existing laws, and the officer making the sale shall set forth in the certificate thereof, issued to the purchaser, in addition to the facts now required by law to be stated in certificates of sale of lands, sold for taxes, that the holder of such certificates, has a lien upon the lands therein described, for the amount for which such lands were sold, and for all taxes subsequently assessed on such lands that he shall pay, with costs, charges, and interest, on the several amounts as provided by law, and that such holder may foreclose such lien, in the manner provided by law, at any time after the expiration of three years from the date of such certificate, and any law of this state requiring the officer making such sale, to state the time when the purchaser or holder will be entitled to a deed, in the certificate of sale, is hereby repealed.

Taxes unpaid,
land sold.

SEC. 2. The purchase money set forth in any certificate of sale, of any tract of land sold for taxes, and the costs, and charges, and interest, as allowed by law, and all taxes paid by the holder of such certificate, or his assigns, subsequent to the date thereof, with interest thereon at the rate of twenty-five per centum per annum, from the time of payment, shall be a lien upon such land until the same shall be redeemed as provided by law, and the transfer of any such certificate, shall also transfer to the assignee, the right of the assignor to such subsequent taxes and interest.

Lien on land.

SEC. 3. The holder of any certificate of sale of lands sold for taxes at any time after the expiration of three years from the date of such certificate, may in case there is no subsequent certificate of tax sale of such land unredeemed, and not owned by such holder, and also, in case all taxes assessed on such land subsequent to the date of such certificate, have been paid, file his bill in chancery in the circuit court of the county where the land lies, or in any other court in such county, having chancery jurisdiction, for the foreclosure of his lien under such certificate, by a sale of the land subject to such lien, under the decree of the court for the satisfaction thereof. The

Holder of certificate can
file bill in
chancery.

Who to be
made parties
to the suit.

Notice to be
served on oc-
cupant.

Court to enter
order.

owner and all persons having any interest in such land if known, shall be made parties to the proceeding, and served with process, which process and the service thereof, shall conform as near as may be to the practice of the courts of chancery, in the foreclosure of mortgages, and in case such owner or other person so interested, are unknown, the bill and proceedings shall be against the unknown owners of such land describing it; and in case any such land is occupied, notice of such foreclosure shall be served upon the occupant, who may defend the suit on his own motion. The court shall allow the complainant's lien, and the certificate of sale, and the receipts of the proper tax collecting officers, shall be evidence thereof, and shall upon ascertaining the amount of such lien, enter up a decree against the land for such amount, together with all the costs of suit and sale, and also a decree that the land and premises subject to such lien, or so much or such part thereof as will be sufficient to satisfy the amount so due, be sold to satisfy and discharge the amount of such decree against it, which decree of sale, shall be carried into effect as near as may be, in the same manner as decrees for the foreclosure of mortgages, and the complainant may become the purchaser at the sale. If the land should be sold for more than the amount of the decree against it, and all costs, the excess shall be paid over to those entitled to it, under an order of the court. The decree of foreclosure shall set forth the amount of liens against each tract of land, as the same was sold, and the whole of each tract of land shall be offered for sale separately for the amount of liens decreed against it, unless the court shall otherwise order and decree. Upon the coming in of the report of sale made by the officer conducting the same, the court shall, if no good cause be shown to the contrary, enter an order directing such officer to execute, acknowledge and deliver to the purchaser, or his or her assignees, a deed of the lands and premises so sold, which deed shall be executed and acknowledged as deeds for the conveyance of real estate, are required to be executed and acknowledged by the laws of this state and such deed so executed and acknowledged, shall be conclusive evidence that the title in fee simple of the lands and premises described in such deed, is absolutely and indefeasibly vested in the grantee thereof, subject however to be divested by a reversal of the decree of foreclosure or the proceedings subsequent thereto.

SEC. 4. All lands sold for taxes may be redeemed from such sale in the manner provided by existing laws at any time before the deed is executed, approved and acknowledged, as provided by this act, by paying to the clerk of the board of supervisors the amount of the certificate of sale, and all subsequent taxes paid by the holder of such certificate, with the interest; and if such redemption is sought to be made, after suit is brought to foreclose the tax lien on any land so sought to be redeemed, the same shall be made by paying the amount thereof, together with all interest and costs of suit, to the clerk of the court.

SEC. 5. Any person or party interested in the orders and decrees of the court made under this act, may appeal therefrom to the supreme court as in other cases.

Lands may be redeemed.
May appeal to Supreme Court.

SEC. 6. The owner of any land, or person interested therein, the tax lien upon which has been foreclosed, in pursuance of the provisions of this act, may file at any time within one year after such foreclosure, in the proper court, his petition under oath, stating that the taxes assessed upon such land for the year which was the basis of such foreclosure, were actually paid, or if sold for such taxes, that the land was redeemed from such sale as provided by law, or that such land was not subject to taxation for such year, and also that he had no personal notice of the suit for such foreclosure, and thereupon the court shall open such decree of foreclosure, and award a hearing upon the facts alledged only, and if upon such hearing the facts alledged shall be found to be true, the court shall set aside the decree of foreclosure, and order the deed to the purchaser to be cancelled, and enter up a decree cancelling the same, and that the land conveyed by such deed, be discharged from such tax lien, which was the basis of such deed, and shall also by decree, award costs to the defendant or defendants. Any minor owning or having any interest in land sold for taxes, which shall be foreclosed under this act, at any time before arriving at full age, and one year thereafter, may on petition, have a hearing of such foreclosure upon the merits of the cause, and may have the right of redemption at any time before the second final decree of foreclosure; and idiots, insane persons, and married women, shall have the same right to a re-hearing in such cases as minors, at any time within five years after the final decree of foreclosure shall be entered up: *Provided*, That in no case, shall any decree of foreclosure be set aside under this section, unless the taxes

When decree of foreclosure set aside.

Minors to have right of redemption.

Proviso.

actually, and in good faith paid by the complainant in such foreclosure suit, and also the amount paid by the purchaser at the sale under such foreclosure, or by any person claiming under him, with interest thereon from the date of payment, at the rate of twenty-five per cent. per annum, are paid or tendered, to the person or persons claiming under such foreclosure sale, unless the same taxes have also been paid by the person seeking to set aside such foreclosure, or those under whom he claims.

Bill to be supported by oath.

SEC. 7. In bills to foreclose under this act, it shall not be necessary to a valid decree, that the names of the owners are correctly set forth, if the premises are described with reasonable certainty. The bill shall be supported by the oath of the complainant, or of some person having a knowledge of the facts alledged; it shall set forth the names of the persons interested if known, and if unknown, that the complainant on diligent inquiry, could not ascertain those facts, and it shall only be necessary further to state, except as is otherwise provided by this act, the amount of lien claimed on each tract of land as the same was sold, and that the complainant prays the sale of the premises to satisfy such lien.

Who made parties.

SEC. 8. Any person interested in the premises described in any bill of foreclosure, filed under the provisions of this act, and not named therein as a defendant, shall be made a party defendant in such suit, at any time before a decree shall be entered for the sale of the premises, on making and filing an affidavit in said court, setting forth that he is interested in said premises; and no defendant in any foreclosure suit instituted under the provisions of this act, shall be allowed to set up by his plea, answer, or otherwise, any other defence or defences, to the complainant's bill except the following, viz:

1. That the premises described in the complainant's bill, or some part thereof, were not subject to taxation at the time the tax or taxes were levied, for the non-payment of which the same were sold.

2. That the tax or taxes for the non-payment of which the said premises were sold, were in fact paid before such sale.

3. That the said premises were redeemed as provided by law, previous to the filing of said bill of foreclosure.

SEC. 9. In case a party holding any certificate of sale, shall pay the taxes subsequently assessed, and wish to avail himself of the provisions of this act, as to the re-

demption for said subsequent taxes, he shall file with the clerk of the board of supervisors of the county in which the land lies, a copy of the receipt for such taxes, and it shall be the duty of the clerk to enter said amount in his book of record of tax sales.

SEC. 10. Section ninety-five, one hundred and seven, one hundred and nine, and one hundred, of chapter fifteen of the revised statutes, so far as relates to land sold for taxes, after the passage of this act, and the certificates upon such sales, and all parts of any law of this state which conflicts with the provisions of this act, are hereby repealed.

Approved, March 31, 1853.

An Act to authorize the Secretary of State to audit certain accounts.

The people of the State of Wisconsin, represented in Chap. 58. Senate and Assembly, do enact as follows:

SECTION 1. The secretary of state or deputy secretary of state, is hereby authorized and required to audit the accounts of the several newspaper publishers of this state, for newspapers furnished the legislature during the present session, and to settle such accounts, allowing said publishers for three months papers, at the advertised rates of such papers per year. Publishers accounts to be audited.

SEC. 2. Such accounts shall be verified to the secretary, by oath of such publishers, that the papers were furnished during the session, accompanied by a statement of the yearly terms of such papers. Verified by oath.

SEC. 3. The secretary of state, or deputy secretary of state, is authorized to draw warrants on the state treasurer, in favor of the respective publishers for the amounts found due them, and there is hereby appropriated out of any monies in the state treasury not otherwise appropriated, a sum sufficient to meet said drafts.

Approved, April 2, 1853.

An Act to provide for the contingent expenses of the State of Wisconsin, for the year one thousand eight hundred and fifty-three. Chap. 59.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. The sum of five thousand dollars is hereby appropriated to Leonard J. Farwell, governor of this