

[Published February 22, 1859.]

CHAPTER 22.

AN ACT relative to the sale of Lands for unpaid Taxes, and the conveyance and redemption thereof.

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

SECTION 1. All lands returned to the county treasurer, Lands subject to sale. as provided by law, upon which the taxes, interest, and charges shall not be paid by the first day of February next, after the return thereof, shall be subject to sale as hereinafter provided.

SEC. 2. The county treasurer shall immediately after Statement thereof. the day specified in the preceding section, make out a statement of all such lands, containing a brief description thereof, with an accompanying notice stating that so much of each tract or parcel of land described in said statement as may be necessary therefor, will, on the second Tuesday of April next thereafter, and the next succeeding Time and place of sale. days, be sold by him at public auction, at some public place, naming the same at the seat of justice of the county, that he may select for the payment of the taxes, interest and charges thereon, and if in any county no seat of justice shall be established, then at such public place therein as he shall select.

SEC. 3. The county treasurer shall cause such state- Notice of sale by publication ment and notice to be published in a newspaper, printed in his county, if there be such newspaper, and if none, then in a newspaper printed in an adjoining county, if there be such newspaper printed in such adjoining county, but if there is no such newspaper printed in the same, or in an adjoining county, then such statement and notice shall be published in some newspaper printed at the seat of government; which statement and notice, shall in all cases be published once in each week, for four successive By posting notice. weeks, prior to the said second Tuesday of April; and such treasurer shall also, at least four weeks previous to said day, cause to be posted up, copies of said statement and notice, in at least four public places in such county, one of which copies shall be posted up in some conspicuous place in his office.

SEC. 4. If the time for the return of unpaid taxes to Duty of treasurer in certain cases. the county treasurer of any county shall be fixed by law on any other day, than the first day of February, the county treasurer shall immediately after the day appointed for

- making returns as aforesaid, make the statement as provided in the second section of this act, with a notice that the lands described therein will be sold on the second Tuesday of the month next but one succeeding that in which such return shall have been made, and such sale shall be advertised and conducted in the same manner, and with like effect, as required by the provisions of this act. If for any cause other than as hereinafter provided, any county treasurer shall not sell the lands returned to him upon which the taxes, interest and charges have not been paid, for any year on the second Tuesday of April and next succeeding days, it shall be the duty of such treasurer, and he is hereby required to advertise and sell the same on the first Tuesday of September following, and such advertisement and sale and proceedings subsequent thereto, shall be made in the manner in this act provided, and shall conform in all respects to the provisions of this act, and shall be as valid and binding as like sales made on the second Tuesday of April.
- To advertise.** Every printer who shall publish such statement and notice, shall immediately after the last publication thereof, transmit to the treasurer of the proper county, an affidavit of such publication, made by some person to whom the fact of publication shall be known, and no printer shall be paid for publishing any such statement and notices, who shall fail so to transmit such affidavit, within six days after the last publication thereof.
- Affidavit of publication.**
- Affidavit of treasurer.** SEC. 5. The county treasurer shall also make, or cause to be made an affidavit, or affidavits of the posting of such statement and notice as above required, which affidavits, together with the affidavit of the publication, shall be carefully preserved by him and deposited as hereinafter specified.
- Sale.** SEC. 6. On the day designated in the notice of sale, the several county treasurers shall commence the sale of those lands, on which the taxes, interest and charges shall not have been paid, and shall continue the same from day to day, (Sundays excepted,) until so much of each parcel thereof, shall be sold, as shall be sufficient to pay the taxes, interest and charges thereon, and all moneys received on such sale, shall be paid into the county treasury.
- Moneys paid in.**
- Lands, how sold.** SEC. 7. The person offering at such sale to pay the taxes, interest and charges on any tract or parcel of land for the least quantity thereof, shall be the purchaser of such quantity, which shall be taken from the north side or end of such tract or parcel, and shall be bounded on

the south by a line running parallel with the northerly line thereof, if such line be a single straight line, otherwise the south line of the portion so sold shall run due east and west, and in case no bid shall be made for the payment of the taxes, interest and charges, on any such tract or parcel of land for a portion thereof, then the whole of such tract or parcel shall be sold.

SEC. 8. The county treasurer may, in his discretion, require immediate payment of every person to whom any parcel of such land shall be struck off, and in all cases where the payment is not made in twenty-four hours after the bid, he may declare such bid cancelled, and sell the land again, or may sue the purchaser for the purchase money, and recover the same with costs and ten per cent. damages; and any person so neglecting or refusing to make payment, shall not be entitled, after such neglect, to have any bid made by him received by the treasurer during such sale. Conditions of sale.
Penalty.

SEC. 9. If any parcel of land cannot be sold for the amount of taxes, interest and charges thereon, it shall be passed over, for the time being, but shall, before the close of the sale, be re-offered for sale, and if the same cannot be sold for the amount aforesaid, the county treasurer shall bid off the same for the county for such amount. When not sold to be bid off for county.

SEC. 10. All lands bid off for the county, as provided in the preceding section, shall continue liable to be taxed, in the same manner as if they were the property of individuals, and such taxes, interest and charges thereon, shall be a lien on such lands, and shall be paid out of the county treasury while such lands belong to the county; but no land so bid in for the county, shall be offered for sale for any taxes levied thereon subsequent to such bid, until it shall have been redeemed, or shall be sold by the county, or the tax certificate issued to the county shall have been assigned. Such lands subject to taxation.
But not to sale

SEC. 11. When any lands so bid off for any county shall not be redeemed as provided by law, the clerk of the board of supervisors shall execute to the county, in his name of office, a deed of release therefor, witnessed and acknowledged in like manner as deeds to individuals, which shall have the same force and effect as conveyances executed by said clerk to individuals for land sold for taxes. Deed to county.

SEC. 12. The board of supervisors of any county may, by an order, to be entered in their records, authorize the clerk of their board, or any other person, to sell and assign the tax certificates issued for lands bid off for such County may sell or assign, &c.

county, and also to sell and convey by deed, duly executed and delivered by such clerk or other person under his hand and seal, for such county, any such lands for which a deed of release has been executed to the same, as provided in the preceding section.

Ownership of land, not important. SEC. 13. When any land is offered for sale for any taxes, it shall not be necessary to sell the same as the property of any particular person, and if it should be sold as the property of any such person, no misnomer of the owner or supposed owner, or other mistake respecting the ownership of such land, shall ever effect the sale or render it void or voidable.

Certificate of purchase. SEC. 14. The county treasurer shall give to each purchaser, on the payment of his bids, and if the same be struck off to the county, then to such county, a certificate in writing, dated the day of the sale, describing the lands purchased, the amount paid therefor, and the time when the purchaser will be entitled to a deed, which certificate shall be assignable, and any person's interest therein may be transferred by a written assignment endorsed upon or attached to the same, and such assignment shall have the same force and effect as the assignment of bonds for the conveyance of land, and such certificate, if acknowledged by the treasurer and certified by a person authorized to take the acknowledgment of deeds, may be recorded in the office of the register of deeds of the proper county.

Assignable. SEC. 15. Every county treasurer shall, immediately after the close of the sale of any lands for taxes, deposit in the office of the clerk of the board of supervisors of his county all affidavits, notices, and papers in relation to such tax sale to be filed and preserved therein; also a statement containing a particular description of each tract and parcel of land so sold by him, specifying the name of the person to whom sold, the amount for which the same was sold, and the name of the owner, if known; and the said treasurer and clerk shall each record such statement in a book to be kept by each of them for that purpose in their respective offices.

May be recorded.

Publication of delinquent list. SEC. 16. The clerk of the board of supervisors in each county shall, at least six months before the expiration of the time limited for redeeming lands sold as aforesaid, cause to be published in a newspaper printed in his county, if there be such newspaper, and if none, then in a newspaper printed in an adjoining county, if there be one, but if there is no such newspaper printed in the same, or in an adjoining county, then in a newspaper printed at the seat of government, once a week for twelve succes-

How made.

sive weeks, a list of all unredeemed lands, specifying each tract or lot, the name of the person to whom assessed, if to any, and the amount of taxes, charges and interest, calculated to the last day of redemption, due on each parcel, together with a notice that unless such lands be redeemed on or before the day limited therefor, specifying the same, they will be conveyed to the purchaser.

SEC. 17. If no newspaper be published in such county, the clerk of the board of supervisors shall, at least three months previous to the time limited for the redemption of any lands sold for taxes, cause to be posted up copies of the list and notice specified in the preceding section, in at least four public places in his county, one of which copies shall be posted up in some conspicuous place in his office. When list to be posted.

SEC. 18. The owner or occupant of any land sold for taxes, or any other person, may at any time within three years from the date of the certificate of sale, redeem the same, or any part thereof, or interest therein, by paying to the clerk of the board of supervisors of the county where such land was sold for the use of the purchaser, his heirs and assigns, the amount for which such land was sold, and all subsequent charges thereon, authorized by the provisions of this act, or such proportion thereof as the part or interest redeemed shall amount to, with interest on the amount of purchase money at the rate of twenty-five per cent. per annum, from the date of such certificate, but whenever any land sold for taxes shall be redeemed within six months after the sale thereof, interest as aforesaid shall be paid for six months; *Provided, however,* that in all cases, any such person may in like manner redeem any such lands, or any part thereof, or interest thereon, at any time before the tax deed executed upon such sale is recorded, and when so redeemed, such deeds shall be void. Redemption.
Interest on purchase money.
Proviso.

SEC. 19. The person wishing to redeem any lands sold for taxes, in addition to the amount to be paid by him, as specified in the preceding section, shall, before the same shall be redeemed, pay all other taxes and charges on the land, or the part thereof, or interest therein, sought to be redeemed, imposed subsequent to such sale, and paid by such purchaser or his assigns, prior to redemption, with interest thereon, at twelve per cent. per annum; *Provided,* vouchers or other evidences of the payment of such last named taxes and charges, shall have been deposited with the clerk of the board of supervisors of the county where All taxes and charges to be paid.
Proviso.

such land is situated, or produced to the owner or other person seeking to redeem.

Lands of minors, &c. SEC. 20. The lands of minors, or any interest they may have in lands sold for taxes, may be redeemed at any time before such minor comes of age, and during one year thereafter, and the lands of idiots, married women and insane persons, so sold, or any interest they may have in the same, may be redeemed at any time within five years after such sale, and such redemption shall be made in the same manner as provided in the last two preceding sections.

Certificate of redemption. SEC. 21. Upon the redemption of any land sold for taxes, by payment to the clerk of the board of supervisors, such clerk shall execute to the person so redeeming, a certificate, specifying therein the name of the purchaser, the land redeemed, and the amount of the redemption money paid, and such clerk shall also enter on the sale list kept by him, the name of the person redeeming, the sum paid therefor by him, and the time when paid, which certificate, before it shall be evidence of such redemption, shall be presented to the treasurer of the same county, and countersigned by him, and he shall also make a similar entry in the sale list kept by him, with that above required to be made by such clerk.

Redemption money. SEC. 22. The clerk of the board of supervisors shall, upon the demand of any person entitled to any redemption money in his hands, forthwith pay the same to such person, and at the expiration of his term of office, shall pay over to his successor in office all redemption money in his hands.

Action, when certificate has been lost. SEC. 23. Whenever any certificate, given by the county treasurer for lands sold for taxes, shall be lost, or wrongfully withheld from the owner, and such lands shall not have been redeemed, the board of supervisors may receive evidence of such loss or wrongful detention, and on satisfactory proof of the fact, may cause a deed as aforesaid to be executed to such person as may appear to them to be the rightful owner of the land described in such certificate; but no such deed, if wrongfully or improperly granted, shall be binding on the county, in respect to any of its covenants, nor shall it vest any right, title or interest, in the grantee or his assigns.

Redemption money, how paid, in certain cases. SEC. 24. If there shall be a loss or wrongful detention of any such certificate, and the land therein described shall have been redeemed, any person may exhibit to the county treasurer, evidence of such loss or detention, and upon his making the same satisfactorily appear to such

treasurer, and upon his executing to him a bond, with sufficient security, to be approved by the treasurer, that such person will refund such redemption money, with twelve per cent. interest money thereon, if any other person will thereafter show his right thereto, such treasurer shall pay such redemption money to the person so executing such bond.

SEC. 25. If any land sold for taxes shall not be re- ^{Tax deed to} deemed as aforesaid, the clerk of the board of supervi- ^{issue.} sors of the county where the same was sold, shall, after the expiration of the time prescribed by law for the redemption thereof, on the presentation to him of the certificate (of such sale,) execute in the name of his county, as clerk of the board of supervisors thereof, under his hand and seal, to the purchaser, his heirs or assigns, a deed of the land so remaining unredeemed, and shall acknowl- ^{Conditions.} edge the same, which shall vest in the grantee an absolute estate in fee simple, in such land, subject, however, to all unpaid taxes and charges, which are a lien thereon, and to redemption as provided in this act, and such deed duly witnessed and acknowledged, shall be prima facie evidence of the regularity of all the proceedings, from the valuation of the land of the assessor inclusive, up to the execution of the deed, and may be recorded with the like effect as other conveyances of land.

SEC. 26. If the county treasurer shall discover, before ^{Irregular as-} the sale as aforesaid, that on account of irregular assess- ^{assessments and} ments, or for any other error, any of said lands ought ^{sales.} not to be sold he shall not offer the same for sale, and if after any certificate shall have been granted, upon the sale of the same, as aforesaid, the clerk of the board of supervisors shall discover that for any error or irregularity, the lands so sold ought not to be conveyed, he shall not convey the same, and the county treasurer shall, on demand, refund the amount paid therefor on such sale, and all subsequent taxes and charges paid thereon by the purchaser or his assigns, out of the county treasury, with interest on the whole amount at the rate of seven per cent. per annum.

SEC. 27. If after the conveyance of any lands sold for ^{Invalid sales,} taxes, it shall be discovered that the sale was invalid, the county board of supervisors shall cause the money paid therefor on the sale, and all subsequent taxes and charges paid thereon by the purchaser, or his assigns, to be ^{how cancelled} refunded, with interest on the whole amount at the rate of seven per cent. per annum, upon the re-delivery of the deed to be cancelled. And in all such cases, if the

In case of refusal, &c. county treasurer shall have offered to the person entitled thereto his money as aforesaid, and such person shall refuse to receive the money and cancel the deed, he shall never be entitled to receive any interest on the money so paid by him after the day of such offer and refusal; nor shall any recovery ever be had against the county on the covenants of such deed.

Lands omitted to be included in succeeding list. SEC. 28. Whenever an account of an erroneous or defective description of any lands or any other error or defect, if such lands were justly taxable, the same shall have been stricken from the assessment roll, or shall have been omitted to be sold at any tax sale, or when so sold, the clerk of the board of supervisors shall withhold the tax deeds therefor, as provided by law, the county board of supervisors shall cause such lands to be correctly described, and such uncollected tax to be entered and collected upon the assessment roll of the next succeeding year, in the same manner as the taxes assessed in such last named year. But if such lands cannot be correctly described, or if from any other cause the tax so unpaid cannot be collected on the same, said board shall raise such tax, or so much thereof as would have belonged to the county and State revenue, upon the proper town or ward, or otherwise correct such error as they shall deem equitable.

When correct description cannot be had

Moneys belonging to towns, &c. SEC. 29. If any portion of the uncollected taxes mentioned in the preceding section, shall be collected and paid into the county treasury, which belong to any town or to any school or road district, in any town, such taxes shall be drawn by the town treasurer of the town in which they belong, and paid over by such treasurer as the law requires, and the amount of every such tax belonging to any town, school or road district, shall be ascertained from the record of the taxes in the town for the year in which such uncollected taxes were assessed.

Improper assessments SEC. 30. If any person within two years after the payment of any tax by him, can satisfactorily show to the county board of supervisors, that the same was improperly assessed, or was paid by mistake when it was not legally chargeable, the said board shall order the same to be repaid by the county treasurer, and if the tax so refunded, or any portion thereof, be properly chargeable, to any town, it shall be so charged.

Taxes, a lien on lands. SEC. 31. All taxes assessed on any tract or parcel of land, and all costs, charges and interest thereon, shall be a lien on such land until paid, and all costs and expenses which shall accrue jointly, or in the aggregate, on two or

more tracts or parcels of land, shall be apportioned on equal parts upon the several tracts or parcels.

SEC. 32. No action shall be maintained by the grantee named in any deed of conveyance, executed by the clerk of any county board of supervisors on the sale of lands for the non-payment of taxes as provided in this act, or any other person claiming under such grantee, to recover the possession of the land described therein, or any part thereof, or interest therein, unless such action shall be brought within three years next after the date of the recording of such deed, or unless such grantee, or those claiming under him shall have paid the taxes assessed on such land for five years next after the date of such deed, or unless such grantee, or those claiming under him shall have been in the actual and continual possession of said lands claiming title under such deeds for three years previous to the expiration of five years next after the date of such deed in the two cases last mentioned, such action may be brought within the time limited by law for the bringing of actions for the recovery of real estate after the date of such deed.

Time of bringing actions.

To recover possession.

SEC. 33. No action shall be maintained by the former owner or owners of any land, or by any person claiming under him or them, to recover the possession of the lands which shall have been conveyed by the clerk of the board of supervisors of any county by deed, as provided in this act, or any part thereof, or for the purpose of rendering such conveyance null and void, against the grantee in such deed, or those claiming under such grantee, when such grantee or those claiming under him shall have entered into actual possession of the lands so conveyed, claiming title under such deed, within one year after the date of such deed, and shall have continued in the actual possession thereof, for the term of three years, and paid all the taxes assessed thereon after the date of such deed, unless such action shall be commenced within four years next after the recording of such deed in the office of the register of deeds of the proper county.

To annual tax deed.

SEC. 34. What shall constitute a possession of lands within the meaning of the preceding sections, and the extent of such possession, shall be governed by rules of law established by section seven, of chapter one hundred and thirty-eight, of the revised statutes; and the limitation for bringing actions prescribed in the two preceding sections shall not apply to any person who shall be a minor at the time such right of action shall accrue, but such minor may bring such action or actions after the time lim-

What constitutes possession.

ited, at any time during his minority, and within one year after, but not after that period.

Grantee may commence action.

SEC. 35. The grantee named in any deed of conveyance made by a clerk of the board of supervisors of any county, on the sale of lands for the non-payment of taxes, as provided in this act, his heirs, executors, or assigns, may at any time within three years after the date of such conveyance, commence an action against the person or persons owning the lands described in such conveyance, at the time of making the sale upon which such conveyance was made, or any parcel thereof, or interest therein, or against any person or persons claiming under such owner or owners, for the purpose of barring such former owner or owners, and those claiming under them, of all right, title, interest, or claim in such land.

Action, where brought.

SEC. 36. Such action must be brought in the circuit court of the county in which the lands, or some parcel of them, the title of which is sought to be barred by such action, are situate; and the plaintiff in such action may include in his complaint all the lands described in such conveyance, or any separate parcel, or as many separate parcels thereof as he shall see fit, and he shall make defendants all persons who were the former owners of the several parcels of land included in his complaint, or those claiming under them, or claiming any interest therein.

Parties to

What complaint shall set forth, &c.

SEC. 37. The plaintiff in such action shall set forth in his complaint, a description of all the lands, the title to which is sought to be barred by such action; that he claims title to such lands under a conveyance made by a clerk of a county board of supervisors, under the provisions of this act, and set forth therein a copy of such conveyance. The plaintiff shall set forth in his complaint the name or names of the former owner or owners of the several tracts of land described therein, or the names of the persons claiming under such owner or owners, specifying the persons claiming each separate parcel thereof, and the amount of all taxes paid by him on the several tracts of land described in such complaint, which were assessed thereon subsequent to the tax for the non-payment of which the same were sold, the time of payment, and the amount paid on each separate parcel. Such complaint shall also contain a prayer for judgment against such former owner or owners, or those claiming under them, barring them, and each of them, and all other persons claiming under them subsequent to the commencement of such action, from all right, title, interest or claim, in and to said lands or any part thereof.

Sec. 38. The defendants in such action may answer ^{Defendant} generally, or such of them as are jointly interested in ^{may answer,} any separate parcel or parcels of land described in the ^{&c.} complaint, may answer jointly that the lands described in such complaint, or some part or parts thereof, and to which the defendant or defendants so answering claim title or some interest therein, were not liable to taxation at the time of the tax, for the non-payment of which the land was sold and conveyed, as specified in the complaint, (was levied) or that the tax for the non-payment of which said land purported sold was in fact paid before such sale, or that the deed, a copy of which was set forth in the complaint, was never executed by the clerk of the board of supervisors, whose name is subscribed thereto; and no other defence to such action shall be set up in the answer of any defendant or defendants, unless the defendant or defendants, setting up the same, shall at the time of filing the answer, deposit with the clerk of the court, in which such action is pending, for the use of the plaintiff in such action, the sum for which the parcel or parcels of land as to which they defend, was sold, together with the interest thereon, at the rate of twenty-five per cent. *per annum* from the date of such deed; and also, all such sums as shall have been paid by the plaintiff for subsequent taxes, on such parcel or parcels, with interest thereon from the time of payment, at the rate of twenty-five per cent. *per annum* to the time of making such deposit, and shall state in the answer the fact that such deposit has been made, and the amount thereof, and that such defendant is ready to pay such portion of the cost and disbursements in said action as shall be adjudged just and reasonable; in case the plaintiff shall elect to receive such deposit, and release to said defendant or defendants the parcel or parcels of land on account of which such deposit is made, and any defendant or defendants making the deposit and offer aforesaid, may set up in their answer any other ^{Condition -} matter of defence which will avoid such conveyance, but no answer merely alleging the defendant's title, or denying the plaintiff's title to the lands described in such complaint, or any part or parcel thereof, or which merely alleges that the conveyance to the plaintiff is void, shall be a sufficient answer, but every answer shall state specifically the grounds on which the defendant or defendants rely for avoiding the conveyance of the plaintiff.

SEC. 39. The plaintiff may, at any time, within twenty ^{Notice, and} days after receiving an answer, showing that a deposit ^{action when} plaintiff re-

receives deposit has been made by any defendant or defendants, as provided in the preceding section, give notice to such defendant or defendants, that he elects to receive such deposit, and that he will, at a time specified in such notice, apply to the clerk of the circuit court, circuit judge, or court commissioner, to adjust the costs which said defendant or defendants ought to pay, and that upon the payment of the costs so adjudged, he will release to such defendant or defendants, all right, title and claim which he has to the parcel or parcels of lands on account of which such deposit is made.

When suit to
discontinue.

SEC. 40. On the payment of the costs by such defendant or defendants, the said plaintiff shall execute a release to said defendant or defendants, of all right, title, interest or claim in said parcel or parcels of lands, duly acknowledging the same, and deliver to the said defendant or defendants, and thereupon said action shall be deemed discontinued as to the said parcel or parcels of land so released.

Deed to be evi-
dence of title.

SEC. 41. In any action maintained under the provisions of this act, the production of the deed, a copy of which is set forth in the complaint, substantially in the form hereinafter prescribed, or a certified copy of the record thereof shall be prima facie evidence of an absolute title in fee simple in the grantee therein named, his heirs or assigns, in and to the land therein described.

Issues, how
tried.

SEC. 42. All issues of fact and of law, joined in any such action, shall be tried by the court, unless the court shall otherwise direct, or unless a party to an issue of fact, in any such action shall demand a trial by jury, in which case such issue shall be tried by jury, as other issues of fact.

SEC. 43. The trial of any issue of fact, or of law, in such action, joined with any defendant or defendants, claiming title to, and defending as to any separate parcel or parcels of land, shall be had separately, and separate judgment may be rendered on such issue.

Judgment to
bar further
action.

SEC. 44. If a judgment shall be rendered either for want of an answer, or upon the trial of an issue of law or of fact, in favor of the plaintiff and against the defendants claiming such lands, or against defendant or defendants claiming any separate parcel or parcels thereof, such judgment shall forever bar such defendants, and all others claiming under them, after the commencement of said action, from all right, title or interest in said lands, or in such separate parcel or parcels thereof, and such judgment shall be so entered on the judgment book.

SEC. 45. If in any such action, judgment be rendered in favor of a defendant or defendants claiming any parcel or parcels of said lands, or interest thereon, such judgment shall direct the plaintiff to release to such defendant or defendants all right or claim under the deed set forth in his complaint to the lands claimed by such defendant or defendants, in whose favor such judgment shall be rendered with costs to such defendant or defendants, and the money, if any, deposited by any such defendant or defendants, as required by the provisions of this act, shall be applied in payment of such costs, and the surplus of such deposit, if any, shall be paid to the plaintiff.

Judgment,
when in favor
of defendant,
&c.

SEC. 46. If the plaintiff, in an action commenced under the provisions of this act, cannot ascertain who are the proper persons to make defendants, as to any tract or parcel of land described in his complaint, he may allege the fact in his complaint, and they may be proceeded against as absent defendants, and shall be described in the proceeding as "unknown owners."

Unknown ow
ners.

SEC. 47. If a defendant, in any action instituted under the provisions of this act, being the owner of any land described in the plaintiff's complaint, at the time the same was sold for the non-payment of taxes thereon, and a minor shall not have arrived at the age of twenty-one years, at the time of the commencement of such action, such action shall be discontinued as to such defendant.

When owned
by minors.

SEC. 48. No action shall be commenced by any person under the provisions of this act, after a judgment shall have been rendered against him, in an action founded on such tax-deed, commenced by him, or those under whom he claims, for the recovery of the possession of the lands described in such deed or any part thereof, nor after a judgment shall have been rendered against him, in an action brought by the former owner, to recover possession of the lands described in such deed or any part thereof.

Action forbid
den in certain
cases.

SEC. 49. All lands heretofore sold for the non-payment of taxes, under the provisions of law existing at the time of such sale, shall be subject to be redeemed and conveyed when not redeemed in the manner provided by this act.

Of lands here-
before sold.

SEC. 50. All deeds of land sold for the non-payment of taxes, hereafter executed, shall be executed by the proper officer, authorized by law, to execute the same in the name of the State of Wisconsin, and of the proper county, or city, or incorporated town or village, as the

Deed,
by whom and
how executed

grantors therein, and shall be substantially in the following or other equivalent form :

To all to whom these presents shall come, Greeting :
Form of deed. Whereas, — (or assignee of —) has deposited in the office of the clerk of the county board of supervisors, of the county of — in the State of Wisconsin, a certificate (or certificates) of the (here name the officer making the sale) of said county, whereby it appears (as the fact is) that the following described piece (or pieces) or parcel (or parcels) of land, lying and being situated in the county of —, to wit: (Here describe the lands) was (or were) for the non-payment of taxes, sold by the (here name the officer making the sale) at public auction, at —, in the county of —, on the — day of —, in the year of our Lord one thousand eight hundred and —, to the said —, for the sum of — dollars and — cents in the whole; which sum was the amount of taxes assessed, and due, and unpaid on said tract (or several tracts) of land, together with the costs and charges of such sale, due therewith at the time of making such sale, the whole of which sum of money has been paid by the aforesaid purchaser, (or purchasers) and whereas, it further appears (as the fact is) that the owner (or owners) or claimant (or claimants) of said lands, has (or have) not redeemed from said sale the lands which were sold as aforesaid, and said lands are now unredeemed from such sale, whereby said described lands have become forfeited, and the said purchaser, his (or her or their) heirs or assigns, is (or are) entitled to a conveyance thereof.

Now, therefore, know all men by these presents, That the county of —, in said State, and the State of Wisconsin, in consideration of the said money aforesaid, and the premises, and in conformity to law, hath and hereby doth give, grant and convey the tract (or several tracts) of land above described, together with the hereditaments and appurtenances to the said — and to his (or her or their) heirs and assigns, to their sole use and benefit forever.

In testimony whereof, I, —, the (here designate the officer) of the county of —, have executed this deed pursuant to, and in virtue of the authority in me vested, by the statutes of the State of Wisconsin, and for and on behalf of the said State, and of the county of — aforesaid, and have hereunto subscribed my name, officially, and affixed the seal of the said —, (name it) at —, in said county of —, this

_____ day of _____, in the year of our Lord one thousand eight hundred and _____.

[L. S.]

A. B.

[Here give official designation.]

Done in presence of _____

SEC. 51. In all cases hereafter, when a deed, under Seal, to affix. this act shall be executed by the clerk of "county board of supervisors," or by the clerk of "the board of county supervisors," such deeds shall have affixed thereto the seal of such board, as the case may be, which is hereby declared to be the corporate seal of the county.

SEC. 52. In all cases hereafter, of conveyance of land Deeds of conveyance. for non-payment of taxes, due to any incorporated city or village in this State, under the provisions of the act or acts authorizing such city or village, to assess and collect taxes, the deed executed shall conform as near as may be to the above form, shall be executed in the name of the State of Wisconsin, and in the corporate name of such city or village as grantor, and shall be sealed with the corporate seal of such city or village.

SEC. 53. Deeds of conveyance of lands for non-payment of taxes, under the provision of this act, shall be as valid and effectual to convey the lands therein described, as if the same had been executed by, and in the name of the State of Wisconsin, in any manner or form whatever. To be valid and effectual

SEC. 54. Hereafter all certificates of tax sale shall be substantially in the following form, to wit: Tax certificate.

STATE OF WISCONSIN, }
_____ COUNTY. } ss

Form of same

COUNTY TREASURER'S OFFICE, A. D. 18 .

I, _____ County Treasurer of the county of _____, in said State, do hereby certify, that I did, at public auction, pursuant to notice given, as by law required, on this _____ day of _____, sell to A. B. (or to the county of _____,) the lands herein described for the sum of _____ dollars and _____ cents, said sum being the amount due and unpaid for taxes, interest and charges on said lands, for the year of our Lord one thousand eight hundred and _____. That said A. B., his heirs or assigns, (or said county or assigns,) will therefore be entitled to a deed of conveyance of said lands in _____ years, from this date, unless sooner redeemed from such sale according to law. Said lands are described as follows, with the sums for which each tract was sold, set opposite to each description. That is to say: the east half of south-west

quarter, section 1, town 1 north, range 1 east, \$10 00—
according to the facts.

A. B.,

County Treasurer.

Assignable. The above, or an equivalent form, is declared to be sufficient, and the same may be assigned by the purchaser writing his name in blank on the back thereof, and by the county treasurer in like manner, with his official character added.

Fees,
To clerk. SEC. 55. In addition to any fees elsewhere specifically allowed for services to be performed under the requisitions of this act, the following shall be allowed, to wit: To the clerk of the board of supervisors, for every deed of land, which deed, when the land is in a contiguous tract, shall include one hundred and sixty acres or more, sold for taxes, seventy-five cents; for each additional tract or parcel of land therein described, after the first, five cents; to the person taking and certifying the acknowledgment of the same, twenty-five cents; to said clerk for certificate of redemption, twenty-five cents; for each additional tract or parcel described therein, after the first, five cents; to the county treasurer, for countersigning any such certificate, five cents; for the county treasurer, for a certificate of the sale of lands, twenty-five cents; for each additional tract or parcel of land described therein after the first, five cents. The clerk or treasurer granting such deed or certificate shall include therein as many parcels of land bid off, owned, or redeemed by any person as he may desire, and the above fees shall be paid by such person.

To printer. To the printer who shall publish any notice of sale of lands for taxes, for each lot or tract, twenty-five cents for all the insertions; to the printer who shall publish any notice of the time when redemption of lands sold for taxes will expire, for each lot or tract, thirty cents for all the insertions; the drawing affidavits of publication, twenty-five cents; for taking and certifying the same, ten cents. Fees of publication shall be apportioned equally upon the several parcels of land advertised; and all costs, charges and interest imposed by the provisions of this act, and paid upon any lands, shall be a lien thereon until paid equally with the unpaid taxes.

Publication of this act. SEC. 56. The secretary of state shall cause this act to be published immediately after its passage, and to transmit printed copies thereof by mail to the county treasurer and the clerk of the board of supervisors of each of the counties in the State.

SEC. 57. In case of a sale by the county treasurer of

any piece or parcel of land for taxes which shall have been paid, the clerk of the board of supervisors shall, on presentation to him of a receipt of the treasurer, showing that such taxes have been paid, enter in his sales book, opposite the description of the property so sold, the fact that such receipt had been presented, and by whom presented, the date of presentation, and by whom the receipt was executed. Erroneous sale, duty of clerk.

SEC. 58. So much of chapter eighteen of the revised statutes as is inconsistent with the provisions of this act is hereby repealed. Repealed.

SEC. 59. This act shall take effect and be in force from and after its passage.

Approved February 19, 1859.

[Published February 21, 1859.]

CHAPTER 23.

AN ACT supplemental to chapter eighty of the general laws of 1858, entitled "An act relating to injunctions in certain cases."

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

SECTION 1. No preliminary injunction or injunctional order shall be issued under the provisions of chapter 80 of the general laws of 1858, entitled "An act relating to injunctions in certain cases," except upon thirty days notice, which notice shall specify the time, and place when, and the judge to whom the application for the injunction or injunctional order will be made, and shall be subscribed by the plaintiff or his attorney, and served either on the president or secretary of the company, or superintendent of the road, at least thirty days before the time therein specified for making such application. At the time and place specified in such notice, the company against which the proceedings are had, may appear by attorney, and show cause, if any exists, why such injunction or injunctional order ought not to issue. Notice of injunction to be given.

SEC. 2. Such preliminary injunction or injunctional order may be allowed and issued by a judge of a circuit court, or by either of the judges of the Supreme Court, either in term time or vacation, but such preliminary injunction or injunctional order shall not be either allowed or issued by any county judge or court commissioner. Upon whom and when served.

By whom issued.