

## CHAPTER 31.

[Published February 11, 1860.]

AN ACT to provide for the re-assessment of certain taxes in the city of Racine, for the years 1856 to 1859, inclusive.

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

- SECTION 1.** The city clerk of the city of Racine is hereby directed to make out, and deliver to the treasurer of said city, on or before the twenty-ninth day of February, A. D. 1860, a tax list for the year 1859, with the proper warrant thereto annexed; which tax list shall contain a schedule of all the property in each ward of said city, separately contained in the annual assessment roll of said city for the year 1859, as equalized by the proper board of equalizers. And said clerk shall set opposite to each lot of land, or other item of property, in said tax list, in separate columns, the amount of city, ward, and special taxes or assessments properly chargeable upon the same, computing said city taxes, *pro rata*, upon the equalized value of all property in said tax list, and said ward taxes, *pro rata*, upon the equalized value of all property in the ward, chargeable with any such taxes, contained in such tax list, so that the whole amount of such city, ward, and special taxes or assessments, in said tax list, shall be equal to the amount of city and ward taxes levied, by the city council of said city, for the year 1859, and of all special taxes or assessments on any property, in said city, required by law to be included in the annual tax list for that year.
- SEC. 2.** If any portion of the city, ward or special taxes, or assessments, for the year 1859, has been paid, or if any payment has been made to the city treasurer on account thereof, on any property in such tax list contained, the amount so paid shall be allowed by such treasurer as a payment, or part payment, as the case may be, of the taxes or assessments levied upon such property, pursuant to the preceding section. And if such payment shall exceed the amount so levied thereupon, the excess shall be refunded by the treasurer to the person paying the same, out of the city treasury.
- SEC. 3.** Upon the receipt of such tax list, the city treasurer shall publish notice thereof, as now required by law, except that such notice shall specify that he will receive payment of the taxes and assessments, mentioned
- City Clerk to make tax list for 1859.
- Tax list, how made.
- To be equal to city and ward taxes of 1859.
- Amount paid on tax of 1859, to be applied as payment under this act.
- Excess to be refunded.
- City treasurer to publish notice.

in section one of this act, at his office in said city, until the second Monday in July, A. D. 1860; and no lands shall be sold for the non-payment of such taxes, or assessments thereon, and no proceedings to enforce the payment of such taxes, on any personal property, shall be taken until after the day last aforesaid. No sales till after 2d Monday in July.

SEC. 4. Said city clerk is also directed and required to make out, and deliver to such city treasurer, on or before the third Monday in April, A. D. 1860, a tax list, with the proper warrant annexed, for each of the years 1856, 1857 and 1858; which tax list shall contain a schedule of all the property in each ward of said city, separately contained in the assessment roll of said city of the year for which such tax list is made out, (and upon which city taxes were required by law to be assessed, when such assessment roll was made out,) as equalized by the proper board of equalizers. And said clerk shall set opposite to each lot of land, or other item of property, each of said tax lists, in this section mentioned, in separate columns; the amount of city, ward, and special taxes or assessments, properly chargeable upon the same, computing such taxes in the manner required by section one of this act, so that the whole amount of such city, ward and special taxes or assessments, in each of said tax lists, shall be equal to the amount of the annual city and ward taxes for the year for which such tax list is made out, levied by the city council of that year, and of all special taxes or assessments, on any property in said city, required by law to be included in the annual tax list of said year, after deducting therefrom the amount of any such taxes or assessments, the collection of which shall have been enjoined by the order or judgment of a court of competent jurisdiction, and adding to such amount, interest at the rate of seven per centum per annum, from the first day of January in the year next following that for which any such tax list is made out, to the said third Monday in April, A. D. 1860. City clerk to make tax list for 1856, 1857 and 1858. Tax list, how made. To be equal to city and ward taxes, levied in 1856, 1857 and 1858. What to be deducted.

SEC. 5. If any portion of the taxes or assessments mentioned in section four, upon any property, has been paid, or any payment made to the city treasurer on account thereof, for either of the years 1856, 1857 or 1858, the amount so paid, together with interest thereon, from the time of such payment to the third Monday in April, 1860, shall, at the request of the person paying the same, his heirs or assigns, be allowed by such treasurer as a payment, or part payment, as the case may be, Amount paid on tax of 1856, 1857 and 1858 to be applied under this act.

- of the taxes or assessments levied upon such property, pursuant to said section four, for the year upon the account of which such payment was made; the treasurer shall, in like manner, receive any certificate heretofore issued by said city, upon a sale of any such property, for the non-payment of the said city, ward and special taxes, or assessments, for either of the said years 1856, 1857 or 1858, in payment, or part payment, as the case may be, of the taxes and assessments levied upon such property, pursuant to said section four, for the year on account of the taxes of which said property was sold and said certificate issued, and shall allow, to the holder thereof, the amount for which such property was sold, as specified in such certificate, and interest thereon, from the date of such certificate to said third Monday in April, A. D. 1860: and in case any such payment and interest, or the amount of any such certificate and interest, as aforesaid, shall exceed the amount of taxes or assessments upon any such property, levied pursuant to said section four, for the year to which such payment is applicable, such excess shall be refunded, as provided in section one of this act, out of the city treasury.
- Certificates of sale to be applied in payment.** **SEC. 6.** Upon the receipt of the tax lists mentioned in said section four, the city treasurer shall publish notice thereof, as now required by law, except that such notice shall specify that payment of the taxes or assessments therein contained may be made at the treasurer's office, in said city, until the second Monday in July, A. D. 1860: and no lands shall be sold for the non-payment of such taxes or assessments thereon, and no proceedings, to enforce the payment of any such taxes on personal property, shall be taken, until after the day last aforesaid.
- Interest to be allowed.** **SEC. 7.** In case there shall be any outstanding certificate of sale, heretofore issued, of any parcel of land for the non-payment of such city, ward, or special taxes, or assessments thereon, for either of the years 1856, 1857, or 1858, and the taxes or assessments on such parcel of land, for the same year levied upon it, pursuant to section four of this act, shall be paid to the city treasurer, the holder of such certificate shall be entitled to receive, from such treasurer, the amount specified in the said certificate, for which such land was sold, and interest thereon, from the date of such certificate to the time such last mentioned taxes were paid.
- Excess to be refunded.** **SEC. 8.** Immediately after the said second Monday in July, A. D. 1860, the said city treasurer shall proceed
- City treasurer to publish notice.**
- No sales till after 2d Monday in July.**
- Certificate of sale to be redeemed by city treasurer.**
- Sale of lands for taxes.**

to sell all lands in said city, contained in each of the tax lists mentioned in this act, upon which the taxes or assessments levied upon such lands, in each of said tax lists, have not been paid, and such treasurer shall first sell such lands for the non-payment of the taxes, or assessments thereon, for the year 1856, then for 1857, next for 1858, and lastly for the year 1859. All proceedings to collect the taxes contained in any one of said tax lists, and the sale of any real estate, for the non-payment of any such taxes or assessments therein contained, shall be separate and distinct from any proceeding or sale upon or by virtue of any other of said tax lists.

Proceedings to be on each tax list respectively.

SEC. 9. All provisions of law, in relation to the collection of city, ward, and special taxes, or assessments, and the sale of lands for the non-payment thereof, and the redemption of such lands, shall be applicable to the collection of the taxes or assessments contained in the several tax lists authorized by this act, the sale of lands for the non-payment thereof, and the redemption of such lands, except as is otherwise provided in this act; and the sale of any lands, by virtue of this act, for the non-payment of any such taxes or assessments contained in either of said tax lists, shall be as valid, as though said taxes or assessments had been legally levied in the year for which such tax list is made out.

All laws relating to collection of taxes, applicable to this act.

Sale to be valid.

SEC. 10. In case any parcel of land shall be sold, pursuant to this act, for the non-payment of the taxes thereupon, contained in either of said tax lists, any outstanding certificate of sale of said parcel, heretofore issued for the taxes of the same year, may be received in payment, or part payment, as the case may be, for the certificate of sale, to be issued to the purchaser of such parcel, pursuant to this act. If any parcel of land shall be purchased by the city, on any such sale, the holder of any outstanding certificate hereinbefore mentioned, on the same parcel, for the same year, may purchase the certificate issued to the city on such sale, or may redeem such parcel, and the city treasurer shall receive in payment therefor, or for the redemption of such parcel, such outstanding certificate, for the amount specified therein, and interest thereon, as aforesaid, to the time of such purchase or redemption; but the treasurer shall compute interest at the rate of twenty-five per centum per annum, on the amount of all certificates of sale, so as aforesaid purchased or redeemed of the city, from the date thereof, to the time of such purchase or redemption. In all cases

Outstanding certificates of sale to be applied in payment for certificates under this act.

Holders of outstanding certificates may redeem lands purchased by the city.

City certificates to draw interest.

under this section, where the amount of such outstanding certificate and interest shall exceed the sum required for the purposes aforesaid, said excess shall be refunded, as hereinbefore provided.

**Excess to be refunded.** **SEC. 11.** No action, except for the excess hereinfore [hereinbefore] mentioned, shall be maintained, to recover of said city, or any officer thereof, any moneys heretofore paid to said city, on account of any annual city, ward, or special tax, or assessment, for either of said years 1856, 1857, 1858, or 1859, or on account of, or for, any such outstanding [outstanding] certificate of sale, heretofore issued by said city, for the non-payment of any such tax or assessment.

**Right of grantee and grantor, &c., not to be affected.** **SEC. 12.** As between the grantor and grantee of any lands affected by this act, and as between any other persons interested in such lands, their rights, liabilities, obligations, and equities, shall remain the same as though this act had not been passed, and the taxes or assessments for each of the years mentioned herein, had been legally levied and collected, or the lands sold for the non-payment thereof, in each year, under the laws existing at the time said taxes or assessments should have been levied.

**Duties of treasurer and comptroller.** **SEC. 13.** The treasurer and comptroller of said city shall keep all necessary accounts, under existing laws, to carry out the objects of this act, and the city council shall have power to allow any city officer a reasonable compensation for any services which he may perform by virtue of this act, over and above the amount allowed him for the performance of the ordinary duties of his office, which extra compensation shall be paid out of the city treasury.

**Their extra compensation.** **SEC. 14.** This act shall be published immediately, and shall be in force from and after its passage and publication, and all acts and parts of acts, contravening the provisions of this act, are hereby repealed.

Approved February 10, 1860.