

## CHAPTER 137.

[Published April 1, 1861.]

AN ACT to lay out and establish a State Road.

(See Supplement to Local Laws.)

## CHAPTER 138.

[Published April 2, 1861.]

AN ACT to amend Chapter 18 of the Revised Statutes, and Chapter 22 of the General Laws of 1859, entitled "An act relating 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:*

Transfer of certificates.

SECTION 1. It shall be the duty of the several county treasurers in this state, when no order to the contrary shall have been made by the board of supervisors, to sell and transfer by assignment any certificate of sale of land for delinquent taxes, which may have been bid off in behalf of the county, to any person offering to purchase the same, with interest at the rate of twenty-five cent. per annum: *provided*, that such sale shall include all legal certificates of sale in the hands of such treasurer on the same lands: *and provided, further*, that the board of supervisors may, by an order to be entered in their minutes, prescribe the terms of sale and the rate of interest chargeable by such treasurer on such certificates; and all sales of such tax certificates heretofore made by county treasurers or clerks of the board of supervisors, shall be deemed to be legal and valid, although no order for such sale shall have been made by the board of supervisors.

Validity of sales.

Application of statutes.

SECTION 2. The provisions of section thirty-five to forty-eight inclusive of the act of which this is amendatory, shall extend and be applicable to all conveyances of lands made for delinquent taxes prior to the passage of that act.

Refunding illegal taxes.

SECTION 3. Whenever the county treasurer shall refund to the holder of any erroneous or illegal tax

certificate, or to the grantee named in any deed of conveyance, executed pursuant to any sale of lands for delinquent taxes, or to the assignee of such grantee, as provided in sections twenty-six and twenty-seven of the act of which this is amendatory, if it shall appear that such lands were justly taxable, the clerk of the board of supervisors and the county treasurer shall jointly certify to the clerk of the town, city or village, as the case may be, within which such lands are situated, a description of each tract or lot, the taxes on which shall have been refunded as aforesaid, with the amount of the tax justly chargeable thereon, and the year when assessed: *provided*, that such certificate shall not include any taxes assessed more than five years prior to the making of such certificate.

SECTION 4. Such certified statement shall be made on or before the first day of June in each year, and shall briefly state the reasons of the illegality of such sales or conveyances; and the clerk receiving such statement shall add the amount so certified to the tax of that year, on the tract or tracts so returned, together with interest at the rate of ten per cent. per annum, from the time when such tax was due and payable, to the first day of December next after the receipt of such certified statement; and in case any tract or lot shall have been so returned on account of an erroneous or imperfect description, such clerk shall correct the same.

When statement to be made, duty of clerk, &c.

SECTION 5. No action shall be commenced by the former owner or owners of any lands, or by any person claiming under him or them, to recover possession of land which has been sold and conveyed by deed for non-payment of taxes, or to avoid such deed, unless such action shall be commenced within three years next after the recording of such deed.

When actions to be commenced.

SECTION 6. The limitation for bringing actions prescribed in the last preceding section, shall not apply to any person who shall be a minor at the time the right of such action shall accrue, but such minor may bring such action or actions after the time limited at any time during his minority, and within one year thereafter; nor shall such limitation apply where the taxes for the non-payment of which the land was sold and the tax deed executed, were paid prior to the sale, or where the land was redeemed from the operation of such sale, as provided by law, nor where the land was not liable to taxation.

Not to extend to minors.

Repeal.

SECTION 7. All acts and parts of acts contravening the provisions of this act, are hereby repealed.

SECTION 8. This act shall take effect and be in force from and after its passage and publication.

Approved March 28, 1861.

## CHAPTER 139.

[Published March 29, 1861.]

AN ACT to amend Sections 12 and 19 of Chapter 264 of the General Laws of 1860, entitled "An act to amend Chapter 139 of the Revised Statutes, entitled 'Of Writs of Error and Proceedings thereon.'"

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

Provide—ap-  
peals.

SECTION 1. Section 12 of chapter 264 of the general laws of 1860, is hereby amended by adding to said section the following words: "*Provided*, that the provisions of this section shall apply to appeals from orders made under the provisions of this act, if the appellant shall desire to settle a bill of exception, but this bill of exceptions must be served within thirty days after the service of written notice of the entry of such order."

Notice of appeal  
in actions by at-  
tachment or in-  
junction, &c.

SECTION 2. Section 19 of chapter 264 of the general laws of 1860, is hereby amended so as to read as follows: "Upon an order made by a circuit court or by a circuit judge, in any action now pending or hereafter commenced, discharging an attachment or denying, dissolving, vacating or modifying an injunction, the party interested in continuing the attachment or in procuring or continuing the injunction, may give immediate notice of appeal to the opposite party, and may, within three days thereafter, tender to such opposite party a written undertaking, with sufficient surety, in such sum as the court or judge shall direct, conditioned to pay all costs and damages which may be sustained by such party in case the appeal shall be decided in his favor; and thereupon the court or judge shall make an order continuing the attachment, and in its discretion may make an order granting the injunction