

SECTION 2. Section 5 of chap. 203 of the general laws of 1859, is hereby amended, so as to read as follows: "Section 75 of chap. 10 of the revised statutes is hereby amended, by striking out the words 'six hundred dollars,' for defraying the expenses of clerk hire, and inserting the words 'one thousand dollars.'" Clerk hire.

SECTION 3. All acts or parts of acts contravening the provisions of this act, are hereby repealed. Repeal.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved April 12, 1866.

## CHAPTER 141.

[Published April 28, 1866.]

AN ACT to amend sections 32 and 39 of chapter 538 of the general laws of 1865, relating to the assessment and collection of taxes.

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

SECTION 1. All that part of section thirty-two of said chapter 538 of the general laws of 1865, commencing with and following the words, "And if the assessor shall discover," to the end of the section, is hereby so amended, as to read as follows: "And if the assessor shall discover that any real or personal property which was subject to taxation has not been assessed, or for any other cause any portion of the real or personal property escaped taxation for the last preceding year, it shall be the duty of the assessor to include the property which has so escaped taxation, in his assessments, by listing such property at twice its real value. And if the assessor shall discover that any tracts, parcels or lots of land which have been assessed together as one parcel of land, for the last preceding year, ought to be assessed in separate parcels, it shall be his duty to list and assess the same in separate parcels, to the person or persons, corporation or corporations liable to assessment thereon, under the laws of this state; and such assessment so made in separate parcels shall, in respect to all taxes levied thereon or thereafter,

Real and personal property not assessed the year before, to be doubly assessed.

stand in lieu of the assessment of the preceding year; and the said assessor shall also list all new structures of over one hundred dollars in value, which shall not have been previously included in the valuation of the land on which they stand, and shall return the valuation of such new entries, tracts assessed in separate parcels, and new structures, with his return of the valuation of personal property, under the head of 'new entries, separated parcels and new structures.' And the said assessor shall set forth in such return, the parcels of real property on which each of such new structures shall have been made, and the true value added to such real property in consequence of such structure, and such increase added to the former valuation, shall be deemed the true value of such real property."

Assessor's return

SECTION 2. Section 39 of said chapter 538 is hereby so amended, that the last clause thereof shall read as follows: "The assessor shall include in his return, in separate columns, new entries, separated parcels, new structures and structures destroyed, as heretofore provided."

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

Approved April 21, 1866.

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## CHAPTER 142.

[Published April 28, 1866.]

AN ACT to fix the time of limitation, in certain cases.

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

Tax deed to soldier's land may be set aside within three years from his discharge.

SECTION 1. In case any land owned by any person who is or shall have been in the military or naval service of the United States, shall have been conveyed by tax deed by any person authorized by law to convey lands for the non-payment of taxes, such person, his heirs, executors or administrators, may bring any proper action to set aside such tax deed, by complying with the law in such case made and provided, at any time within