

SECTION 2. Section 3 of chapter 92, hereinbefore **Sec. 3 amended.** referred to, is hereby amended by adding to the end of said section the following: "unless otherwise directed by the said commissioners of the school and university lands."

SECTION 3. Section 4 of said chapter 92 is hereby **Sec. 4 amended.** amended by striking out the words, "by said clerks," where they occur in the 18th and 19th lines of said section.

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

Approved March 24, 1871.

CHAPTER 166.

[Published March 30, 1871.]

AN ACT to amend section 25 of chapter 180 of the general laws of 1868, entitled "an act to provide for the assessment of property for taxation, and the levy of taxes thereon."

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

SECTION 1. Section twenty-five of chapter one **Amended.** hundred and thirty of the general laws of 1868 is hereby amended by adding thereto as follows: "*provided, further,* that the said board of review shall and may, when they deem the valuation of any property assessed too high or too low on the assessment roll, raise or lower the same, as the case may be, whether the person assessed appear before them or not, and they may also place upon the said roll any property that they may know to be left off from said roll by mistake or otherwise, and assess the same to the person to whom in right it should be assessed; *and provided, further,* that in all cases, if said board shall raise the amount of such assessment on any property, the owner thereof, if a resident of such town, shall be duly notified of such intention in time, that such owner may be heard before such board, in relation to the value thereof."

SECTION 2. This act shall take effect and be in force from and after its passage.

Approved March 24, 1871.

CHAPTER 167.

[Published March 31, 1871.]

AN ACT to authorize the secretary of state to audit the claim of Ralph Marsh, for certain taxes and interest, erroneously paid by him.

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

Shall audit claim.

SECTION 1. The secretary of state of the state of Wisconsin is hereby authorized and directed to audit the claim of Ralph Marsh, for the taxes paid by him and his assignor, with interest from the time of payment, as set forth in the foregoing preamble, and also the interest on the principal sum paid and advanced by him or his assignor in payment for said land, subject only to a deduction of the amount that may be allowed to him by the commissioners of school and university lands under existing laws, and the secretary of state shall draw his warrant upon the state treasurer for the amount so found due to said Marsh on said account.

Appropriated.

SECTION 2. There is hereby appropriated to said Ralph Marsh, out of any funds in the state treasury not otherwise appropriated, a sum sufficient to pay the amount of the warrant to be drawn by the secretary of state, under the provisions of this act.

SECTION 3. This act shall be in force after its passage and publication.

Approved March 24, 1871.