

[No. 130, S.]

[Published April 13, 1883.]

CHAPTER 283.

AN ACT relating to the re-assessment of lands for taxation, and amendatory of section 1210b of the revised statutes.

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

Relating to re-assessment of lands for taxation.

SECTION 1. Section 1210b of the revised statutes, as the same has been amended, is hereby amended by adding thereto the following: A like stay of proceedings and a like re-assessment shall be ordered in all cases in which a tax which has been re-assessed by any county board, town board, village board or common council for one or more years, shall be adjudged uncollectible or void for any reason affecting the ground work of the tax so as to require a re-assessment in order to determine the amount properly due. When such re-assessed tax shall have been levied in different years it shall not be necessary to make separate assessment rolls for each year, but the valuations for each year respectively may be placed opposite the description of the property on the assessment roll in columns headed with the figures of the year, so that the valuations for each year of re-assessment shall be kept distinct from other years entered upon the tax roll. All the provisions in this section heretofore existing shall apply to the making and completion, and to objections and further proceedings in respect to such assessment, and the same shall be treated with respect to each year which it purports to embrace as if it were a separate re-assessment roll for that year.

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

Approved April 2, 1883.

[No. 186, S.]

[Published April 17, 1883.]

CHAPTER 284.

AN ACT to correct errors in chapter 322, laws of 1882.

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

Errors in enrolled bill corrected.

SECTION 1. Section 9 of chapter 322 of the laws of 1882 is hereby amended so as to read as follows: Section 9. Section 1565 of the revised statutes is hereby amended so as to read as follows: Section 1565. The giving away of intoxicating liquors,

or other shift or device to evade the provisions of any law of this state relating to excise or the sale of intoxicating liquors, shall be deemed and held to be an unlawful selling within its provisions, and in all cases not otherwise specially provided for, any person convicted of any misdemeanor under the provisions of any such law, shall be punished by a fine not exceeding fifty dollars, and shall pay the costs of prosecution, and in default of immediate payment of such fine and costs shall be committed to the county jail for not less than thirty days, nor more than ninety days, unless sooner discharged by the payment of such fine and costs, the words "any law of this state relating to excise or the sale of intoxicating liquors," or any words of similar import, when used in any statute, shall be held to include and apply to all excise laws heretofore enacted, which shall remain in force, as well as all such laws which may be hereafter enacted, and to include the provisions of chapter 66 of the revised statutes, and all acts amendatory thereof, so far as the same may be in force. In any prosecution for an offense against, or violation of any law of this state relating to excise or the sale of intoxicating liquors, it shall not be necessary to allege or state in the complaint, information or indictment, the kind or quantity of liquor sold, or the person to whom the same was sold, but it shall be sufficient to allege generally, that the accused sold intoxicating liquor at a time and place mentioned, together with a brief statement of the facts showing such sale to be unlawful. In all cases, proof of the sale or giving away of any malt, spirituous, vinous or distilled liquor, of any name or nature whatsoever, shall be deemed proof of the sale or giving away of intoxicating liquors, without proof, that the liquor so sold or given away, was in fact intoxicating.

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

Approved April 2, 1883.