

CHAPTER 301.

[Published April 25, 1860.]

AN ACT to provide for the re-assessment of certain taxes in the city of Milwaukee, for the years 1856 and 1857.

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

SECTION 1. The common council of the city of Milwaukee are hereby authorized to levy and collect a tax for city, ward, special and other purposes of every kind or nature, authorized by law, or that was authorized by law in the year 1856, in the mode heretofore prescribed by law for the levy and collection of taxes in said city, except where that mode is changed by this act, upon all the taxable property that was in said city, and the several wards thereof at the time for making the assessment in the year 1856, according to the assessed value thereof, as appears by the assessment roll of said city and wards for that year, adding thereto all taxable property in said city that was omitted to be valued or put into the said assessment roll for that year, the property to be added thereto and valued as hereinafter provided, a sum equal to the several amounts levied by the common council of said city for the same purposes, in the year 1856, together with the interest thereon at seven per cent. per annum, from the first day of January, 1857, up to the 30th day of August, 1860.

Authorizing re-assessment and collection of tax of 1856 in city of Milwaukee.

With interest.

SEC. 2. The city assessor, or some other person, to be appointed by the mayor, and such appointment confirmed by the common council, shall, within such time as the common council shall prescribe, make a copy of the assessment roll of said city, and the several wards thereof, for the year 1856, leaving blank columns [columns] for extending the taxes, and for other purposes, and correct mistakes in descriptions of lands attempted to be described therein, and shall add thereto all taxable property that was in said city, which was omitted to be valued, or to be put into such assessment roll, and shall set opposite each lot or piece of land, or other item of property so added, the amount of the true value thereof as at the time of making the assessment in 1856, and deliver the same to the common council on or before the 20th day of June, A. D. 1860.

City assessor to make copy of roll for 1856

Mistakes to be corrected and omissions supplied.

Levy of taxes. SEC. 3. On receiving the said assessment roll so corrected, the common council shall, by joint resolution, levy the taxes herein before authorized.

Tax roll. SEC. 4. When the common council have so levied said taxes, the city assessor, or other person appointed by the mayor and confirmed by the common council for that purpose, shall enter the same in accordance therewith in said assessment roll, setting opposite each lot or piece of land, or other item of property, or person named therein, the amount of taxes chargeable thereto for the several purposes authorized as aforesaid, and shall make a true copy thereof, which copy shall be called the tax list, and to said tax list shall be appended a warrant, signed by the mayor and city clerk, sealed with the corporate seal of said city, directed to the treasurer of said city commanding him to collect the taxes and assessments in said lists specified in the manner prescribed by this act, and that in case said taxes and assessments shall not be paid before the first Monday of September, 1860, then he shall proceed to sell the several lots or pieces of land or those parts thereof upon which any of said taxes or assessments shall remain unpaid, and make due return to the common council within such time as shall be fixed in said warrant.

Delivery of tax list to city treasurer.

SEC. 5. The said tax list shall be delivered to the city treasurer, on or before the third Monday of July, 1860, and the tax list or the assessment roll, after the entry of the taxes therein, shall be conclusive evidence of the amount of taxes levied, except as to special assessments for the benefit of holders of street commissioner's certificates, and the assessment roll shall be deposited in the city clerk's office.

Notice by city treasurer.

SEC. 6. Upon receipt of the tax list by the city treasurer, as aforesaid, it shall be his duty to give notice in two daily newspapers published in said city, one in the English and one in the German language, that the tax list for the taxes of 1856, so re-levied, as provided in this act, have been committed to him for the purpose of collecting the taxes thereon, and that he will receive payment thereof at his office, until the first Monday of September, 1860, and that he will on that day, at his office in said city, commence to sell all lots and lands in said list contained, upon which the said taxes remain unpaid, or so much thereof as will be necessary to pay and satisfy the said taxes thereon, and will continue such sale, from day to day, until the whole are disposed of.

Said notice shall be published for twenty days at least, in the official papers of said city.

SEC. 7. The city treasurer shall credit to the several lots or pieces of land purporting to have been assessed and taxed for the year 1856, the amount which has been paid for taxes thereon for said year, with interest thereon at the rate of seven per cent. per annum, from the first day of January, 1857, to the thirtieth day of August, 1860; and to each tax payer the amount he may have so paid as tax upon personal property with like interest; and the receipt for the payment of any such taxes, the record in said treasurer's office, of the cancelling and payment or redemption thereof, or of the surrender and cancelling of the certificates of sale for said taxes or assessments, for said year, shall be sufficient evidence upon which said credits shall be allowed by said treasurer.

Credit of payments on tax of 1856.

Evidence of such payment

SEC. 8. In case the taxes or assessments on any lots or lands, in said tax list contained, shall remain unpaid on the first Monday of September, 1860, the said city treasurer shall on that day commence the sale of said lots or lands for said taxes or assessments, or so much as remains unpaid, after deducting the credits authorized by this act, and shall continue the sale, from day to day, until the lands on which the taxes or assessments remain unpaid, as aforesaid, or so much thereof as will pay the taxes and assessments and charges thereon, are sold.

Tax sale.

SEC. 9. The city treasurer shall in all things, conduct said sale, and issue certificates to purchasers, as directed by law for the sale of lands for unpaid taxes by the treasurer of said city, and the lots or lands, so sold, may be redeemed within the time and upon the terms provided by law for redeeming lands sold for unpaid taxes in said city, and when not redeemed within the time limited for redeeming lands sold for unpaid taxes in said city, the same may be deeded, as provided by law for deeding lands sold for unpaid taxes in said city, and deeds executed therefor shall have the same force and effect as deeds executed by the clerks of the boards of supervisors in this State, for lands sold for unpaid taxes for the year 1856.

Certificates.

Redemption. Tax deeds.

SEC. 10. The taxes hereby authorized to be levied on personal property, shall be collected in the same manner as provided by law for the collection of personal taxes in said city, and the said treasurer shall complete all such sales and collections on or before the third Monday of November, 1860.

Collection of taxes on pers'l property.

Of bidding in lands for city. SEC. 11. The treasurer shall bid in, for said city, all lots or lands on which a bid is not made, sufficient to cover the taxes and assessments and charges thereon, hereby authorized, and issue certificates to the city for the same, and the same may be held, assigned or used, as provided by law respecting certificates issued to said city for the sale of lands for unpaid taxes in said city.

Rec'pts and cert'fs on levy of 1856, to be rec'd in payment, with interest. SEC. 12. The treasurer [treasurer] shall receive in payment, for any of said taxes or assessments, money or the certificates of sale issued for the taxes or assessments heretofore levied for the year 1856 (supposed to have been illegally levied,) at their face, with interest at the rate of seven per cent. per annum, from the first day of January, 1857, to the thirtieth day of August, 1860, in cases where the certificates do not belong to the city, except where the certificates of sale include assessments for the benefit of holders of street commissioners certificates, in which case they shall only be received in payment of the general city, ward and school taxes and assessments on the lots or lands against which they were issued.

Exceptions.

Of tax certificates held by the city. SEC. 13. All certificates of sale, issued for the taxes or assessments heretofore levied for the year 1856, now held and owned by the city, shall, under the direction of the common council, be marked void, and preserved, and a list thereof shall be made and deposited in the office of the city clerk, except certificates issued on the sale of lots or lands which were sold only on and for special taxes, assessed thereon, for the payment of a street commissioner's certificate or certificates, and in all cases where lots or lands were sold, by virtue of the assessment made for the year 1856, for such special taxes only, whether the certificate of sale is held by the city, or by an individual, such certificate shall not be marked void, but the treasurer shall mark opposite such lot or parcel of land, "previously sold," and shall not sell such lot or parcel of land again.

Taxes levied under this act, a lien from date of warrant.

SEC. 14. All taxes and assessments, levied under this act, shall be and remain a lien upon the lots or lands upon which they are assessed, and on all personal property of any person, company, or corporation, assessed for personal property, from the delivery of the warrant for the collection thereof until the same shall be paid. Any personal property, belonging to any person, company or or corporation taxed, may be taken and sold for the pay-

ment of personal tax against him or them, as provided by law for the collection of personal taxes in said city.

SEC. 15. The common council of the city of Milwaukee are hereby further authorized to levy and collect a tax for city, ward, special and other purposes, of every kind or nature authorized by law, or that was authorized by law in the year 1857, in the mode heretofore authorized by law, for the levy and collection of taxes and assessments in said city, except where that mode is changed by this act, upon all the real and personal taxable property that was in said city at the time for making the assessment in the year 1857, equal to the several amounts levied by the common council of said city, for the same purposes, in the year 1857, together with interest thereon from the thirtieth day of July, 1858, up to the thirtieth day of August, 1860, in the mode provided by this act, and this act shall be applicable thereto; and they shall proceed in all things substantially in the same manner as is prescribed and directed by this act, varying the same, as the circumstances of the case may require, taking the assessment roll for 1857, and proceeding, in all respects, in regard thereto, as herein authorized to do, as to the taxes and assessments levied by the common council of said city in the year 1856, except that the sale of lots or lands for unpaid taxes or assessments by the treasurer, shall commence on the third Monday of September, 1860, and the credits authorized to be deducted, shall be with interest only from the thirtieth day of July, 1858, to the thirtieth day of August, 1860; and all the provisions of this act shall apply to the tax authorized to be levied and assessed by this section, and to the collection thereof, and to the advertising and sale of lands for the nonpayment thereof, the forfeiture, redemption, and deeding of the lands which may be so sold, and to the deeds which may be executed therefor, and to all other things relating to said tax, and the collection thereof, so far as the same are or may be applicable thereto, as fully and effectually as the same can or may apply to the tax authorized by this act to be levied for the said tax of 1856.

Authorizing re-assessment of tax of 1857.

All provisions of this act to apply to tax authorized by this section same as to tax of 1856.

SEC. 16. No deed shall hereafter be issued by the city treasurer of said city, on any certificate of the sale of any lot or parcel of land heretofore issued by said city treasurer, on a sale of such lot or parcel of land in the year 1856, or in the year 1857, except when such certificate was issued on a sale of the lot or parcel of land therein mentioned for a special tax only.

Prohibits deeds on old tax certificates of 1856 and 1857, except for special tax.

Accounts and compensation of officers under this act. SEC. 17. 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 common council shall have power to allow any city officer a reasonable compensation for any services which may be performed by virtue of this act, over and above the amount allowed him for the performance of the ordinary duties of his office, which compensation shall be paid out of the treasury of said city.

Over-payments on former taxes of '56 and '57. SEC. 18. In all cases where the credits authorized to be deducted by this act, shall exceed the amount of tax heretofore paid on any lot or parcel of land, or by any person for personal tax, the same shall be repaid by the city in orders drawn on the city treasury, to the person or persons who paid the same, or for whom the same was paid, or to their legal representatives.

Technical in-formalities shall not vitiate tax. SEC. 19. All the directions hereby given for the assessing of lands, and the levying and collection of taxes and assessments, shall be deemed only directory, and no error or informality in the proceedings of any of the officers intrusted with the same, not affecting the substantial justice of the tax itself, shall vitiate, or in any way affect, the validity of the tax or assessment.

Effect. SEC. 20. This act shall be published immediately, and shall be in force from and after its passage.

Approved March 31, 1860.

CHAPTER 302.

[*Published April 25, 1860.*]

AN ACT to require the treasurer of the city of LaCrosse to receive school district orders in payment of school tax.

[*See Supplement to Local Laws.*]