

CHAPTER 333.

[Published April 27, 1860.]

AN ACT to provide for the re-assessment of certain taxes in the city of Watertown for the year 1856, 1857 and 1858.

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

Authority to levy and collect tax for 1856, 1857, 1858, with interest up to 1860.

SECTION 1. The common council of the city of Watertown 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, 1857 or 1858, 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 in 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) equal to the several amounts levied by the common council of said city for the same purposes, in the year 1856, 1857 or 1858, together with interest thereon at seven per cent. per annum, from the 30th day of January, 1857, up to the 30th day of August, 1860.

Copy of assessment roll to be made of city and wards

SEC. 2. The city assessor, or some other person to be appointed by the mayor for that purpose, 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 years 1856, 1857 or 1858, leaving blank 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 said 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.

Taxes to be levied.

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

SEC. 4. When the common council have so levied said taxes, the city assessor or other person appointed by the mayor 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 list specified, in the manner prescribed by this act, and that in case said taxes and assessment shall not be paid before the first Monday of September, 1860, that 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.

Tax to be entered on assessment roll.

Copy to be made.

When lands to be sold for taxes.

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.

Tax list when delivered to city treasurer evidence of amount of taxes levied.

SEC. 6. Upon the 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, sell all lots and lands in said list contained, upon which the said taxes remain unpaid, or so much thereof as will pay and satisfy the said taxes thereon. Said notice shall be published for twenty days at least.

Treasurer to give notice on receipt of tax list.

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, 1857 or 1858, the amount which has been paid for taxes thereon for said year, with

Treasurer to credit taxes previously paid with interest.

interest thereon, at seven per cent. per annum, from the time such payment was made to the 30th 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 canceling and payment or redemption thereof, or of the surrender and canceling of the certificates of sale for said taxes or assessments, shall be evidence upon which the said credits shall be allowed.

Evidence on which credits to be allowed.

Treasurer to sell lands for non-payment of taxes.

SEC. 8. In case the taxes or assessments on any lot 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.

How sale to be conducted and certificate is sued.

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, 1857 or 1858.

Deeds—force and effect.

Taxes on personal property—how served and collected.

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.

City to purchase delinquent lands.

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.

SEC. 12. The 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, 1857 or 1858, (supposed to have been illegally levied) at their face, with interest at the rate of seven per cent. per annum, from the date of said certificate to the 30th 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 taxes and assessments on the lots or lands against which they were issued.

What treasurer shall receive in payment of taxes.

SEC. 13. All certificates of sale, issued for the taxes or assessments, heretofore levied, for the year 1856, 1857 or 1858, 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.

Certificates owned by city declared void.

Exception:

When lands sold for special taxes. Taxes to be a lien on land and personal property.

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 (*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 corporation, taxed, may be taken and sold for the payment of personal tax against him or them, as provided by law for collecting personal taxes in said city.

Personal property sold for personal tax.

SEC. 15. The common council 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 1856,

Tax for city, ward, special, and other purposes authorized.

1857 or 1858, 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 1856, 1857 or 1858, equal to the several amounts levied by the common council of said city for the same purposes, in the year 1856, 1857 or 1858, together with interest thereon from the 30th day of July, 1858, up to the 30th 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 1856, 1857 or 1858, 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, 1857 or 1858, except that the sale of lots or lands for unpaid tax or assessment, 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 time such payment was made to the 30th day of August, 1860. And all of the provisions

Provisions of this act to apply to taxes authorized by this section.

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 non-payment thereof, the forfeiture, redemption and deeding, which may be so sold, and to the deeds which may be executed therefor, and to all other things relating to the 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, 1857 or 1858.

When only deeds shall be issued by city

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, 1857, or 1858, or in the year, except when such certificate was issued on a sale of the lot or parcel of land therein mentioned for a special tax only.

Duty of treasurer and comptroller.

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 perform-

Compensation

ed 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 city treasury.

SEC. 18. As between grantor and grantee of any lands affected by this act, and as between any other persons interested in such lands, their rights, liabilities, obligations and equities shall remain the same as though this act had not been passed; and the taxes and assessments, for each of the years mentioned herein, had been legally levied and collected, or the lands sold for the nonpayment thereof, in the year, under the law existing at the time said taxes and assessments should have been levied. Rights not affected.

SEC. 19. In all cases where the credits authorized to be directed 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, to the person or persons who paid the same, or for whom the same was paid, or to their legal representatives. Excess of credits to be repaid.

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

Approved April 2, 1860.

CHAPTER 334.

[Published April 26, 1860.]

AN ACT [for an act] to perfect the geological survey of the State.

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

SECTION 1. James Hall, of Albany, New York, is hereby constituted and appointed principal of the geological commission established by chapter forty, of the General laws of 1857, and is hereby vested with such general control and supervision of the geological survey of the State, as is not already expressly reserved to the several commissioners designated in said chapter. James Hall appointed principal of geological survey.

SEC. 2. It shall be the duty of the said James Hall to make a written contract with J. D. Whitney, which contract shall be approved by the Governor, providing for the completion, within the present year, of his survey and maps of the lead mines of the south western por- To contract with J. D. Whitney