

CHAPTER 167.

[Published April 8, 1861.]

AN ACT to amend Chapter eighty of the General Laws of 1861, entitled "An act to regulate the traffic in logs, timber and lumber on the Wisconsin, Black, Chippewa and St. Croix rivers."

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

SECTION 1. Section nine (9) of chapter eighty-three of the general laws of 1861, entitled "An act to regulate the traffic in logs, timber and lumber on the Wisconsin, Black, Chippewa and St. Croix rivers," approved March 9th, 1861, is hereby amended as follows: Strike out the word "scribe" in the first line of said section, and insert in lieu thereof the word "Scribner." How amended.

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

Approved April 6, 1861..

CHAPTER 168.

[Published April 11, 1861.]

AN ACT for the Re-assessment of certain taxes in the cities of Janesville, Beloit and Milwaukee, for the years 1854 to 1857, inclusive.

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

SECTION 1. The city clerk of the city of Janesville is hereby directed and required to make out and deliver to the city treasurer of said city, on or before the third Monday in May, A. D. 1861, a tax list with the proper warrant annexed for each of the years 1854, 1855, 1856 and 1857, which tax list shall contain a schedule of all the property in said city, contained in the assessment roll of said city for the year for which such tax list is made out, (and upon which state, county and city taxes were required by law to be assessed when such assessment roll was made out,) as equalized by the proper board of equalizers; and said clerk shall set Clerk to make out and deliver treasurer tax lists for certain years.

What to contain. opposite to each lot of land or other item of property in each of said tax lists in this section mentioned, in separate columns, the amount of state, county, city, ward and special taxes or assessments properly chargeable upon the same, computing said state, county and city taxes *pro rata* upon the equalized value of all property in said tax list, and said ward taxes *pro rata* upon the equalized value of all property in the ward chargeable with any such taxes contained in such tax list; so that the whole amount of such state, county, city, ward and special taxes or assessments in each of said tax lists shall be equal to the amount of the annual state, county, city and ward taxes for the year for which such list is made out, apportioned to said city or levied by the common council for that year, and of all special taxes or assessments on any property in said city, required by law to be included in the annual tax list of said year, adding to such amount interest at the rate of seven per centum per annum from the first day of January in the year next following that for which any such tax list is made out, to the said third Monday in May, A. D. 1861.

Interest to be added.

Omitted taxes to be assessed.

How taxes to be computed.

Errors to be corrected.

SECTION 2. In case any property in said city of Janesville, liable to taxation, shall have been omitted from the assessment roll of said city for either of the years 1854, 1855, 1856 or 1857, it shall be the duty of the present assessors of said city to assess the same for the year or years in which the same was so omitted, and to certify such assessment to the city clerk of said city on or before the 10th day of May, 1861, and such assessment shall be deemed and taken to be a part of the assessment roll of said city for the year in which the same was so omitted; and in making out the several tax lists mentioned in section one of this act, the city clerk shall compute the taxes upon the property so returned to him by such assessors, pursuant to this act, the same as if such property had been originally included in the city assessment roll for the year or years in which the same was so omitted. The city clerk shall correct any errors in the description of any lands attempted to be described in either of the said assessment rolls for the years 1854, 1855, 1856 or 1857; and the city clerk shall insert in the tax lists mentioned in section one of this act, the corrected description of such lands.

SECTION 3. If any portion of the taxes or assessments mentioned in said section one upon any property has been paid, or any payment has been made to the city treasurer on account thereof, for either of the years 1854, 1855, 1856 or 1857, the amount so paid, together with interest thereon from the time of such payment to the third Monday in May, A. D. 1861, shall, at the request of the person paying the same, his heirs or assigns, be allowed by such treasurer as a payment or part payment as the case may be, of the taxes or assessments levied upon such property, pursuant to said section one, for the year upon the account of which such payment was made. The treasurer shall, in like manner, receive any certificate heretofore issued by said city upon a sale of any such property for the non-payment of such state, county, city, ward and special taxes or assessments for either of the years 1854, 1855, 1856 or 1857, in payment or part payment, as the case may be, of the taxes and assessments levied upon such property, pursuant to said section one, for the year on account of the taxes for which said property was sold and certificate issued, and shall allow to the holder thereof, the amount for which such property was sold, as specified in such certificate, and interest thereon at the rate of seven per centum per annum from the date of such certificate to said third Monday in May, A. D. 1861. Upon the receipt of the tax lists mentioned in said section one, the city treasurer shall publish notice thereof, as now required by law, except that such notice shall specify that payment of the taxes or assessments therein contained may be made at the treasurer's office, in said city, until the second Monday in July, A. D. 1861; and no land shall be sold for the non-payment of such taxes or assessments thereon, and no proceedings to enforce the payment of any such taxes on personal property shall be taken until after the day last aforesaid. In case there shall be any outstanding certificate of sale, heretofore issued, of any parcel of land for the non-payment of such state, county, city, ward or special taxes, or assessments thereon, for either of the years 1854, 1855, 1856 and 1857, and the taxes or assessments on such parcel of land, for the same year levied upon it pursuant to section one of this act, shall be paid to the city treasurer, the holder of such certificate shall be entitled to receive from such

How taxes paid
to apply.

Tax certificates
receivable for
taxes.

Notice to be published and taxes
receivable until
July 8, 1861.

Treasurer to pay
outstanding tax
certificates.

treasurer the amount specified in said certificate for which such land was sold, and interest at the rate of seven per centum per annum thereon, from the date of such certificate to the time when such last mentioned taxes were paid.

County treasurer to settle with city treasurer for unpaid taxes.

SECTION 4. If any taxes mentioned in any of the said tax lists, either on real or personal estate, shall remain unpaid, and the said city treasurer shall be unable to collect the same, he shall, within twenty days after the said second Monday of July, 1861, make return of the same to the treasurer of Rock county, in the form and manner, in all respects, in which town treasurers are now required by law to make return of delinquent taxes to the county treasurer; and the said returns of delinquent taxes shall be made separately on each of said tax lists, and the said county treasurer shall proceed in all respects in settling with said city treasurer, on such return being made, as he is required by law to do with town treasurers.

How unpaid taxes to be collected

SECTION 5. And the said county treasurer, on such return being made to him, shall proceed to collect the said unpaid and delinquent taxes so returned to him, in the same manner in which he is required by law to proceed in the collection of unpaid and delinquent taxes returned to him by the treasurers of the several towns in said county of Rock.

Laws applicable.

SECTION 6. All provisions of law in relation to the collection of unpaid and delinquent taxes, and all laws for the sale of lands for the non-payment thereof, and the redemption, conveyance by deed, and the legal effects of the deeds executed, and all other proceedings applicable to unpaid and delinquent taxes returned by the treasurers of the several towns in said county of Rock to said county treasurer, shall be applicable to the unpaid and delinquent taxes returned by said city treasurer on each of the said tax lists mentioned in the first section of this act.

Outstanding certificates receivable for certificates of sale.

SECTION 7. In case any parcel of land shall be sold pursuant to this act, for the non-payment of the taxes thereupon, contained in either of said tax lists, any outstanding certificate of sale of said parcel heretofore issued for the taxes of the same year, may be received in payment, or part payment, as the case may be, for the certificate of sale to be issued to the purchaser of such parcel, pursuant to this act. If any parcel of land

shall be purchased by the county, on any such sale, the holder of any outstanding certificate hereinbefore mentioned, on the same parcel for the same year, may purchase the certificate issued to the county on such sale, or may redeem such parcel, and the county treasurer shall receive in payment therefor, or for the redemption of such parcel, such outstanding certificate for the amount specified therein, and interest thereon, at the rate of seven per centum per annum to the time of such purchase or redemption, but the treasurer shall compute interest at the rate of twenty-five per centum per annum on the amount of all certificates of sale so as aforesaid purchased or redeemed of the county, from the date thereof to the time of such purchase or redemption. In all cases under this section where the amount of such outstanding certificate and interest shall exceed the sum required for the purposes aforesaid, said excess shall be refunded, as hereinbefore mentioned.

SECTION 8. No action shall be maintained to recover of said county or city, or of any officer thereof, any moneys heretofore paid to said city on account of any annual state, county, city, ward or special tax or assessment, for either of said years 1854, 1855, 1856 or 1857, or on account of or for any such outstanding certificate of sale heretofore issued by said city, for the non-payment of any such tax or assessment.

Actions not maintainable.

SECTION 9. As between the 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 if this act had not been passed, and the taxes or assessments for each of the years mentioned herein had been legally levied and collected or the lands sold for the non-payment thereof in each year under the laws existing at the time said taxes or assessments should have been levied.

Rights of grantors and grantees

SECTION 10. The treasurer of said city shall keep all necessary accounts under existing laws, to carry out the objects of this act, and the city council shall have power to allow any city officer a reasonable compensation for any services which he may perform by virtue of this act, over and above the amount allowed him for the performance of the ordinary duties of his office, which extra compensation shall be paid out of the city treasury: *provided*, that the city treasurer

Accounts, compensation of officers, &c.

shall not be entitled to receive any fees or per centage except for or on money actually received or paid out by him under the provisions of this act, but nothing in this proviso contained shall prevent the common council from allowing him such compensation for other services as shall be just.

Provisions of this act applicable to city of Beloit.

SECTION 11. The provisions of this act are hereby made applicable to the city of Beloit for the years 1856, 1857, 1858 and 1859, and the officers of the said city of Beloit are hereby authorized and required to perform the same duties in behalf of the said city of Beloit for those years in this section above mentioned, as the corresponding officers for the city of Janesville are authorized and required to perform for those years mentioned in this act, in reference to the said city of Janesville.

Ibid. Milwaukee.

SECTION 12. The provisions of this act are hereby also made applicable to the city of Milwaukee for the years 1856 and 1857, and the officers of the said city of Milwaukee are hereby authorized and required to perform the same duties in behalf of the said city of Milwaukee for those years in this section above mentioned, as the corresponding officers for the city of Janesville are authorized and required to perform, for those years mentioned in this act, in reference to the said city of Janesville.

Repeal.

SECTION 13. This act shall be published immediately, and shall be in force from and after its passage and publication, and all acts and parts of acts contravening the provisions of this act, are hereby repealed.

Approved April 6, 1861.

CHAPTER 169.

[Published April 8, 1861.]

AN ACT for the relief of the holder of School Land certificate No. 41, town six, range thirteen east.

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

Patent to owner of certificate No. 41.

SECTION 1. The commissioners of school and university lands are hereby authorized to issue a patent to