

tember next, and the next succeeding days. The proceedings, in advertising and selling such returned lands, shall conform in all respects to the provisions of law for the sale [of] lands returned for the non-payment of taxes, and shall be as valid and effectual as like sales made on the second Tuesday of April.

SECTION 8. Any sums which shall have been paid by any person to the town or city treasurer in liquidation of the taxes assessed against such person for the year 1861, shall, on the surrender of the receipt showing the payment thereof, be credited to such person on the taxes levied under the provisions of this act. If the sum paid, as shewn by such receipt, shall exceed the amount assessed to such person under the provision of this act, the treasurer shall give a certificate thereof, and the excess shall be a charge against the county, and be audited and paid as other county charges.

SECTION 9. This act shall take effect and be in force from and after its passage and publication.

Approved February 11, 1862.

## CHAPTER 20.

[Published February 14, 1862.]

AN ACT to amend an act entitled "an act to incorporate the city of Green Bay," and acts amendatory thereto.

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

SECTION 1. Upon the receipt of any tax roll, by the treasurer, he shall give public notice in a newspaper published in said city, that such tax list (describing for what purpose such tax or taxes are levied) has been committed to him for collection, and that he will receive payment for taxes at his office for the term of thirty days next ensuing the date of said notice. If the taxes are not paid within said time, he shall then proceed to collect the same by distress and sale of the goods and chattels of the persons charged, giving at least six days' notice of the time and place of such

Prior receipt to be credited.

Notice of receipt of tax roll.

Collection of taxes.

sale, by posting up not less than three written notices in as many public places in said city.

Delinquent lands subject to sale.

SECTION 2. Each and every lot or lots, or any other piece of land, upon which the taxes, interest and charges shall not be paid by the first Monday of February next [after] the levying and assessing the same, shall be subject to sale as hereinafter provided.

List of delinquent lands to be made out, &c.

SECTION 3. The city treasurer shall immediately after the said first day of February, make out a notice stating that the tracts and parcels of land specified in said tax roll, upon which the taxes shall not have been paid by that day, will be sold by him at public auction at the office of said treasurer in said city, on the second Tuesday of May next thereafter, and the next succeeding days, for the taxes, interest and charges thereon.

List to be published.

SECTION 4. The said treasurer shall cause said notice to be published in a newspaper printed in said city, once in each week, for four successive weeks prior to said second Tuesday of May, and also at least four weeks prior to that day, post up copies thereof in three public places in said city.

Lands to be sold.

SECTION 5. On the day and at the place designated in the treasurer's notice, he shall commence, by public auction, the sale (and continue the same from day to day till the whole are disposed of) of all tracts and lots, or parts thereof, upon which the taxes or assessments shall remain unpaid; the sale to be made for the smallest undivided portion of the lot or tract for which any person will take the same, and pay the taxes and charges thereon. On receiving the amount of such taxes and charges, the treasurer shall issue to the purchaser, his or her heirs or assigns, a certificate containing the name of the purchaser, a description of the premises sold, the amount paid therefor, the rate of interest said certificate may bear, and the time when the right to redeem the same will expire. The treasurer shall keep a record of the lots or tracts sold, the name of the purchaser, the date and amount of sale, the time, by whom and for what sum the same was redeemed, and the time and to whom the same was conveyed, if not redeemed.

Certificate to purchaser.

Record of lands sold.

Lands may be resold.

SECTION 6. In case any purchaser at such tax sale shall neglect or refuse to pay the amount for which any lot or tract was sold, at such time as the treasurer shall designate, he shall on the day following offer said lot

or tract again for sale; and any person bidding off at any such sale any lot or tract of land, and refusing or neglecting to pay for the same within the time designated, shall forfeit and pay to the city the sum of five dollars for each lot so purchased and not paid for, to be sued for and collected as other penalties under this act. Penalty.

SECTION 7. Any lot or tract of land so sold, or any portion thereof, may be redeemed within three years from the day of sale, and at any time before the deed is executed, by the owner or any person interested therein paying to the treasurer the amount for which the same was sold, together with the interest at the rate of twenty-five per cent. per annum, and the legal charges thereon. If the estate of an infant or lunatic be sold, the same may be redeemed upon the like terms, at any time within one year after such disability shall be removed. Redemption.

SECTION 8. Any tract or lot of land sold in pursuance of this act or any part thereof, which shall not be redeemed within three years from the day of sale, shall be conveyed by the treasurer to the purchaser, or his assigns, as herein provided. Conveyance of unredeemed lands.

SECTION 9. The assignee of any tax certificate, by endorsement thereon, of any premises sold for taxes by virtue of this act, shall be entitled to receive a deed for such premises, in his own name and with the same effect as though he had been the original purchaser. Deeds to assignees of tax certificates.

SECTION 10. If at any sale of real or personal estate for taxes or assessments, no bid shall be made for any parcel of land, or any goods and chattels, the same shall be struck off to the city; and thereupon the city shall receive in the [its] corporate name, a certificate of the sale thereof, and shall be vested with the same rights as other purchasers are. If the city shall become the purchaser of any personal property by virtue of this act, the treasurer shall have the power to sell the same at public sale; and in case the city shall become the purchaser of any real estate at any tax sale, the treasurer is authorized to sell the certificates issued therefor, for the amount sold and interest, and to endorse and transfer such certificate to the purchaser. Lands may be struck off to the city, &c.

SECTION 11. All deeds purporting on their face to be executed on account of sale for taxes or assessments under this act, shall be in all cases *prima facie* evidence Deeds prima facie evidence of their validity.

of the [their] validity, and if the title conveyed by such deed shall come in question, shall be *prima facie* evidence of all facts recited in such deeds, so far as they effect [affect] the validity of the title conveyed by such deed.

Duty of treasurer.

SECTION 12. The treasurer shall receive all moneys that may be legally tendered him for the redemption of lands sold for taxes, and he shall keep an account thereof and pay the same over on demand to the person entitled to receive the same. He shall cancel all certificates so redeemed, and preserve the same in his office. He shall deliver over to his successor all redemption moneys in his hands, with a statement of the amount so received.

Fees of treasurer.

SECTION 13. The treasurer shall be entitled to receive and collect as fees for the collection of taxes, two per cent. upon all taxes collected by or paid to him prior to the first day of February in each year, and five per cent. upon all taxes or assessments paid to or collected by him after the said first day of February; and in case of a distress and sale by him of goods and chattels for the payment of any tax, he shall be entitled to receive such fees as are allowed constables on sales of goods upon execution. For each certificate by him issued on sales of lands, for payment of taxes or assessments, ten cents to be added to the amount of such tax or assessment, and included in such certificate; for each lot redeemed for which he shall issue a certificate, twenty-five cents, and five cents for each additional lot embraced in such certificate, to be paid by the person redeeming; for each tax deed executed by him, one dollar, and five cents for each additional lot or tract embraced in the same deed, to be paid by the person receiving the same.

State tax.

SECTION 14. The treasurer shall, on or before the third Monday of January in each year, pay to [the] county treasurer the state tax assessed upon the lots and tracts of land and personal property in said city, and shall immediately after the sale of the lots and tracts of land upon which the taxes shall not have been paid, pay to the county treasurer the county tax assessed thereon.

Property not to be sold for debts of the city.

SECTION 15. No real or personal property of any inhabitant of said city, or any individual or corporation, shall be levied upon or sold by virtue of any exe-

cution issued to satisfy or collect any debt, obligation or contract of said city.

SECTION 16. Sec. [section] 38 of the act to which this is amendatory, and sec. [sections] 3 and 4 of an act entitled “an act to amend ‘an act to incorporate the city of Green Bay,’” approved April 29th, 1858, and section one of an act entitled “an act to amend an act to incorporate the city of Green Bay, approved February 27th, 1854,” approved March 17th, 1859, and all other acts and parts of acts conflicting with this act, so far as the city of Green Bay is concerned, are hereby repealed.

SECTION 17 This act shall take effect and be in force from and after its passage.

Approved February 11, 1862.

## CHAPTER 25.

[Published February 18, 1862.]

AN ACT to provide for the loan and disposition of the drainage fund in the county of Marquette.

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

SECTION 1. That portion of the drainage fund income due to, or which shall hereafter become due to the county of Marquette, shall be paid over to the county treasurer of said county, at the same time with the money due to said county from the school money due to said county from the school fund income for each year. The drainage fund income money so received by the county treasurer, shall be by him apportioned among the different towns of said county in the same proportion, added to and paid over along with the school money apportioned by the state superintendent for the support of schools, in the several towns of the county.

SECTION 2. The commissioner of the drainage fund of said county is hereby authorized to loan to the county of Marquette from said drainage fund, a sum not exceeding four hundred dollars, for a period of time not exceeding one year, to enable said county to pay