

## CHAPTER 90. .

[Published March 18, 1862.]

AN ACT to provide for the reassessment of taxes in the city of Beloit for the years 1856, 1857, 1858 and 1859.

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

SECTION 1. The clerk of the city of Beloit is hereby required and directed to make out a separate tax list for each of the years 1856, 1857, 1858 and 1859, on or before the third Monday in April, 1862, which tax list shall contain a schedule of all the property in said city contained in the assessment roll of said city of the year for which said tax list is made out, (and upon which state, county and city taxes are [were] required by law to be assessed when such assessment roll was made out;) and if said clerk, in making out such tax lists, shall discover that the description of any lands attempted to be described in said assessment rolls, or either of them, is imperfect or defective, it shall be the duty of said clerk to correct such description, and if more than one lot or parcel of land shall have been valued together on said assessment rolls, or any or either of them, it shall be the duty of said clerk to divide and apportion to each lot or parcel thereof, its just proportion of such valuation: *provided, however,* that no division of the valuation need be made in such case, if such lots or parcels of land so valued together, were, at the time such valuation was made, owned by the same person and occupied as one parcel.

City clerk to make out separate tax lists.

Correction of imperfect descriptions—lots to be valued separately.

Proviso.

SECTION 2. When such tax lists have been completed by said clerk, it shall be the duty of the assessors of said city of Beloit to examine the same, and if said assessors shall discover that any property in said city of Beloit, in said years, or either of them, for which said tax lists are made, is omitted therefrom, the said assessors shall set down in said tax lists respectively, in separate columns, and according to the best information they can obtain, a description of each parcel of land or other item of property so omitted from such tax lists, the names of the owners of each such lot or parcel of land and other item of property, and the just value thereof at the time the same ought to have been

Duty of assessors.

assessed; and if said assessors shall discover that any lands are described in said tax lists, and not valued, the said assessors shall set down opposite thereto, the just value thereof at the time the same ought to have been valued. The said assessors, after they have examined and corrected said tax lists, shall annex to each of said lists a certificate substantially in the following form, viz.:

Assessors' certificate.

"We, the undersigned, assessors of the city of Beloit, do hereby certify, that we have carefully examined the annexed tax list; that we have set down therein all lots and parcels of land and other items of property in the city of Beloit, in the year 185-, liable to taxation, which were omitted therefrom, and have assessed each lot, parcel and item thereof at its just value, and have set down therein the just value of such lots and parcels of land as were described therein and not valued at the time the same ought to have been assessed in said year 185-, according to our best information; and that we verily believe that said list contains a true statement of all the property in the said city of Beloit in said year 185-, liable to taxation, and the just value thereof.

"Given under our hands this — day of —, 1862.

————— } Assessors of the  
 ————— } city of Beloit."

Notice of assessment to be published—what notice to state.

SECTION 3. When said tax lists shall have been completed and certified by said assessors as aforesaid, the mayor of said city shall cause a notice, signed by said mayor and the clerk of said city, to be published in a daily newspaper published in said city, (if there shall be a daily newspaper published therein, and if not, then in a weekly newspaper,) that tax lists for the reassessment of the taxes in said city, for the years 1856, 1857, 1858 and 1859, have been completed, and that said tax lists contain a description of all property in said city liable to taxation in each of said years respectively; and that all property omitted from the assessment rolls of said city, for each of said years, has been added to said tax lists, and that the same also contain the valuation of all property therein described; that said tax lists will remain in the office of the clerk of said city, open to inspection, for the term of six days from the first publication of such notice; and that any

person feeling himself aggrieved by the listing, valuation or description of any property, or by any other matter or thing contained in or connected with said tax lists, can apply to the common council of said city, at some time and place to be specified in said notice, for redress, which notice shall be published at least six days before the time of the meeting of said common council therein stated; and the said common council shall meet at the time and place specified in such notice, and hear and consider all complaints and allegations of every person so applying for redress, and shall order such corrections of the listing, valuation or description of any property described in such tax lists, as such common council shall deem just and equitable. Such correction shall be ordered by resolution, to be passed by the affirmative vote of a majority of the members of said common council present and voting thereon; and such corrections, when so ordered, shall be immediately made in said tax lists by the clerk of said city, in pursuance of such resolution of the common council. Said common council shall, if necessary, adjourn from time to time until all applications for redress shall have been heard and decided, and shall, after all corrections ordered by them have been made in such tax lists, by a resolution to be passed as aforesaid, approve said tax lists.

Common council to hear complaints and may make corrections.

SECTION 4. When said tax lists shall have been approved by the common council of said city, the clerk of said city shall apportion in each of said tax lists the amount of all state, county and city taxes required by law to be assessed, levied and collected in said city in the year for which such tax list is made out, with interest on said amount from the first day of January, in the year next following that for which such tax list is made out, to the third Monday in July, 1862, on all the property described in such tax list, and shall set opposite to each lot and parcel of land and other item of property in such tax list, in separate columns, the amount of said state, county and city taxes, and interest as aforesaid properly chargeable thereon, computing the amount of said state, county and city taxes, and interest as aforesaid, *pro rata* upon the value of all property in the tax list for the years [year] for which the same is made out, so that the whole amount of taxes so apportioned and set down in each tax list, shall be equal

Taxes to be apportioned after lists shall have been approved by the council.

to the amount of the annual state, county and city taxes required by law to be assessed, levied and collected in said city in the year for which such tax list is made out, with interest thereon as aforesaid, adding thereto, for the expenses of collection in each of the said tax lists for the years 1857, 1858 and 1859, five per centum, in separate columns prepared for that purpose in such lists.

Warrant to  
treasurer.

SECTION 5. As soon as said clerk has apportioned said taxes, he shall, on or before the second Monday in June, 1862, make out a copy of each of said tax lists; and the common council of said city shall cause to be made out and annexed to each of said copies of said tax lists, a warrant directed to the treasurer of said city, which warrant shall command the said treasurer to collect from each of the persons and corporations named in the annexed tax list, and of the owners of the lots and parcels of land therein described, the taxes set down in said tax list opposite to their respective names and to the several lots and parcels of land therein described; and in case any person or corporation upon whom any such tax is imposed, shall refuse or neglect to pay the same, he shall levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed; and the moneys so to be collected, after deducting his fees, he shall pay into the treasury of said city of Beloit; such warrant to be signed by the mayor and clerk of said city, and sealed with the official seal thereof; and the clerk of said city shall, on or before the third Monday in June, 1862, deliver to said treasurer each of said copies of said tax lists, with such warrant thereto annexed.

Treasurer to  
publish notice.

SECTION 6. Within five days after the receipt of said copies of said tax lists, with such warrants thereto annexed, the said city treasurer shall give public notice in a daily newspaper, (if there be a daily paper published therein, if not, then in a weekly newspaper,) published in said city, that tax lists containing the reassessment of taxes in said city of Beloit for the years 1856, 1857, 1858 and 1859, respectively, have been committed to him for the collection of said taxes, and that the said treasurer will receive payment of the taxes in said lists, at his office in said city, until the third Monday in July, 1862.

SECTION 7. The said city treasurer shall receive the taxes on any portion of any lot or parcel of land, or on any undivided share or interest therein, which the person paying the tax will clearly define, and shall only sell the residue or remaining interest in such lot or parcel of land, if the tax thereon remain unpaid.

Treasurer may receive taxes on portion of any lot.

SECTION 8. On all taxes paid to said treasurer on or before said third Monday in July, 1862, the said treasurer shall remit to the person paying the same, four-fifths of the said five per centum set down in said tax lists as his fees for collecting such taxes so paid.

When treasurer's fees to be remitted.

SECTION 9. If any portion of the taxes upon any property mentioned in said tax lists, or any of them, has been paid, or any payment made to the city treasurer on account thereof, for either of the said years 1856, 1857, 1858 and 1859, the amount so paid, together with interest thereon from the time of such payment to the said third Monday in July, 1862, shall be applied by the said city treasurer as a payment or part payment, as the case may be, of the taxes levied and assessed upon such property, pursuant to this act, for the year upon the account of which such payment was made; and the said treasurer shall, in like manner, receive any certificate heretofore issued by the treasurer of Rock county, upon the sale of any such property for the non-payment of the said state, county and city taxes, for either of the said years 1856, 1857, 1858 and 1859, in payment or part payment, as the case may be, of the taxes assessed and levied upon such property pursuant to this act, for the year on account of the taxes of which said property was sold and such 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 from the date of such certificate to said third Monday in July, 1862, at the rate of seven per centum per annum; and in case there shall be any outstanding certificate of sale heretofore issued, of any lot or parcel of land for the non-payment of the state, county and city taxes thereon, for either of said years 1856, 1857, 1858 and 1859, and the taxes on such lot or parcel of land, assessed and levied pursuant to this act, shall be paid to the city treasurer, the holder of any such outstanding certificate shall be entitled to receive from said treasurer the amount specified in such certificate for which such lot or parcel of land was

Application of former payments.

Certificates of stock on treasurer receivable.

Payment of outstanding certificates.

sold, and interest thereon from the date of such certificate to the time such last mentioned taxes were paid.

Distress and sale  
of goods and  
chattels.

SECTION 10. In case any person shall refuse or neglect to pay the taxes imposed on him in said tax lists, or any of them, the said city treasurer shall levy the same by distress and sale of any goods and chattels belonging to such person, wherever the same may be found in the county of Rock, and shall give at least five days' notice of the time and place of sale of any property seized for the non-payment of any such taxes, by posting up not less than three notices thereof, in as many public places in said city. Said treasurer shall be entitled to the same fees for seizing and selling any such property, as constables are for like services, and shall retain from the proceeds of such sales, the amount of taxes and charges and interest for the non-payment of which such property is sold, and the costs and expenses of such seizure and sale, and pay the surplus, if any, to the owner of such property, on demand.

Fees therefor.

List of lands on  
which taxes re-  
main unpaid.

SECTION 11. If, on the second Monday in August, 1862, any of the taxes on any lot or parcel of land described in the said tax lists, or either of them, shall remain unpaid or uncollected, the said treasurer shall make out a separate and complete list of all such lots and parcels of land on which the taxes have not been paid or collected, for each of said years 1856, 1857, 1858 and 1859, specifying in such lists each lot and parcel of land, the name of the person to whom assessed, if to any, and the amount of taxes and charges due thereon, with interest on the same, at the rate of twenty-five per centum per annum, from the third Monday in June 1862, to the time of the sale hereinafter mentioned. Such list shall be made in a book to be provided by said treasurer for that purpose, and after such lists are completed, the said treasurer shall add to each list a certificate signed by him, substantially in the following form, viz. :

Treasurer's cer-  
tificate.

"I, \_\_\_\_\_, treasurer of the city of Beloit, do certify, that the foregoing is a correct list of all lots and parcels of land on which the taxes, interest and charges due for the year 185—, remain unpaid and uncollected, and that the sum set opposite each lot and parcel of land thereof, is the amount of taxes, charges and interest due and unpaid thereon for the year aforesaid, to the second Monday in September, 1862.

“In testimony whereof, I have hereunto set my official signature this — day of —, 1862.

“—, Treasurer of the city of Beloit.”

SECTION 12. The said treasurer shall, after said lists are completed, and on or before the third Monday in August, 1862, cause to be published in a daily newspaper, (if there be one published in said city, if not, then in a weekly newspaper,) published in said city, once a week for three successive weeks, a list for each of said years 1856, 1857, 1858 and 1859, of all lands described in the lists in his office on which the taxes, charges and interest, or any part thereof, remain unpaid and uncollected for each of said years respectively, specifying in said lists to be published, the names of the persons to whom each lot and parcel of land is assessed, if any, and the amount of taxes, charges and interest thereon as aforesaid, due on each lot and parcel of land and the year for which such taxes remain unpaid; together with a notice that so much of each lot and parcel of land described in said list as may be necessary for that purpose, will, on the third Monday in September, 1862, be sold by such treasurer, at public auction, at the office of such treasurer, in the said city of Beloit, for the payment of the taxes, charges and interest specified in such lists due thereon.

List to be published and lands sold.

SECTION 13. The publisher of the newspaper in which such lists and notices are published, shall, immediately after the last publication thereof, deliver to the said city treasurer an affidavit of such publication, made by some person connected with the publishing of the newspaper in which such list and notice are published, to whom the fact of publication is known, which affidavit shall be filed and preserved in the office of said treasurer.

Affidavit of publication.

SECTION 14. On the day designated in the notice of sale, the said city treasurer shall commence the sale of such lands on which the taxes, charges and interest shall not have been paid, and shall continue the same from day to day, (Sundays excepted,) until so much of each lot and parcel thereof shall be sold as shall be sufficient to pay the taxes, interest and charges thereon; and all moneys received in [on] such sale shall be paid into the city treasury.

Sale to continue until lands are all sold.

SECTION 15. The person at such sale offering to pay the taxes, charges and interest on any lot or parcel of

How lands to be sold.

land for the least quantity thereof, shall be the purchaser of such quantity, which shall be designated and described by such person at the time he offers to pay the taxes, charges and interest therefor; and in case no bid shall be made for the payment of the taxes, charges and interest on any lot or parcel of land, for a portion thereof, then the whole of said lot or parcel shall be sold.

Immediate payment may be required.

SECTION 16. The said treasurer may, in his discretion, require immediate payment of every person to whom any lot or parcel of such land shall be struck off; and in all cases where payment is not made in twenty-four hours after the bid, said treasurer shall declare said bid canceled, and sell the lands again; and any person so neglecting or refusing to make payment, shall not be entitled to have any bid made by him thereafter, received by said treasurer during such sale.

City may bid off lands.

SECTION 17. If any parcel of land cannot be sold for the amount of taxes, charges and interest thereon, the said treasurer shall bid off the same for said city, for such amount.

Sale not void by reason of misnomer or error.

SECTION 18. When any land is offered for sale as aforesaid, it shall not be necessary to sell the same as the property of any particular person, and if it is assessed to or should be sold as the property of any such person, no misnomer of the owner, or supposed owner, or any other mistake or error respecting the ownership of such land, shall ever affect the sale or render it void or voidable.

Certificates of sale may be assigned.

SECTION 19. The said treasurer shall give to each purchaser on the payment of his bid or bids, and if the same shall be struck off to said city, then to said city, a certificate in writing, dated the day of the sale, describing the lands purchased, the amount for which the same was sold, and the time when the purchaser will be entitled to a deed thereof, which certificate shall be assignable by the endorsement of the name of the person named as the purchaser thereon, on the back thereof, and any person's interest in such certificate, so endorsed, shall pass by a delivery thereof; and the certificates issued to the said city shall be assignable by the endorsement of the clerk of the city thereon and delivering thereof; and any person who shall pay to the said city treasurer the amount for which the land described in said certificate was sold, as stated therein, with in-



terest thereon, at the rate of twenty-five per centum per annum, from the date thereof to the time of such payment, shall be entitled to have such certificate, duly endorsed by said city clerk, delivered to him; and all such certificates shall have the same force and effect in the hands of the assignee thereof, as while owned by the purchaser at the sale.

SECTION 20. The said city treasurer shall, immediately after such sale, deposit in the office of the clerk of said city, a statement containing a particular description of each parcel of land sold, specifying the name of the person to whom sold, and the amount for which the same was sold, and the said clerk shall record such statement in a book to be kept in his office for that purpose; and the said treasurer shall also make out and deliver to said clerk, all certificates of sales of land bid off by said treasurer; and any persons [person] desiring to purchase any such certificates, shall pay to the treasurer the amount thereof, with interest as aforesaid, and on presenting the treasurer's receipt therefor, said clerk shall endorse such certificates, and deliver the same to such person, and shall file the treasurer's receipt in his office.

Description of lands sold.

Sale of certificates held by the city.

SECTION 21. The owner or occupant of any lands sold for taxes by virtue of this act, or any other person, may, at any time within three months from the date of the certificate of sale thereof, redeem the same, or any part thereof or interest therein, by paying to the clerk of said city, for the use of the purchaser, his personal representatives or assigns, the amount for which such land was sold, and all subsequent charges thereon authorized by the provisions of this act, or such proportion thereof as the part or interest redeemed shall amount to, with interest on the amount of purchase money, at the rate of twenty-five per centum per annum, from the date of such certificate to the time of redemption; and any such person may, in like manner, redeem the same at any time before the tax deed executed upon such sale is recorded, and when so redeemed, such tax deed shall be void.

Lands may be redeemed within three months.

SECTION 22. The lands of minors, or any interest they may have in lands, sold for taxes by virtue of this act, may be redeemed at any time before such minor become of age, and during the term of three months thereafter; and the lands of idiots and insane persons

Redemption of lands of minors.

so sold, or any interest they may have in the same, may be redeemed at any time within two years after such sale, and such redemption shall be made in the same manner as in the last preceding section.

Certificates of sales issued by treasurer of Rock co. receivable on redemption.

SECTION 23. The clerk of said city shall receive, in redemption of lands sold by virtue of this act, any outstanding certificate of sale heretofore issued by the treasurer of Rock county, on the sale of the same land for the non-payment of the taxes thereon for either of the years for which the tax lists mentioned in this act are made out; and said clerk shall also receive any such outstanding certificate in payment for any certificate of sale of lands bid off by said city at the sale to be held by virtue of this act, for the amount specified in such outstanding certificate executed by the county treasurer, with interest thereon, at the rate of seven per centum per annum, from the date of such certificate to the time of such redemption or purchase; and in case of the redemption of any lands sold in pursuance of this act, by delivery to said city clerk of such outstanding certificate as aforesaid, the treasurer of said city shall, on presentation of the certificate of sale of the same lands for the same year, issued in pursuance of this act, pay to the holder thereof the amount for which the land therein described sold, as stated therein, with interest thereon from the date thereof to the time of such redemption, at the rate of twenty-five per centum per annum.

Certificate of redemption.

SECTION 24. Upon the redemption of any lands sold for taxes by virtue of this act, said city clerk shall execute to the person so redeeming, a certificate specifying therein the name of the purchaser, the land redeemed, and the amount of the redemption money paid; and such clerk shall also enter on the sale list kept by him, the name of the person redeeming, the amount paid, and the time of redemption. Said certificate shall also be presented to the city treasurer, and countersigned by him, and shall then be evidence, in all courts, that the lands therein described have been redeemed from the sale for the year therein specified.

Tax deed.

SECTION 25. If any land sold for taxes by virtue of this act, shall not be redeemed as provided in this act, the clerk of said city shall, after the expiration of the term of three months from the time of such sale, on the presentation to him of the certificate of sale, execute a

deed of the land so remaining unredeemed to the purchaser, his heirs or assigns, which deed shall be substantially in the following form, viz. :

“Whereas, — has deposited in my office a certificate executed by the treasurer of the city of Beloit, whereby it appears that the said — (or in case of assignment, A. B., of whom the said — is assignee,) did purchase the following lands, viz. : (here describe the lands,) at a tax sale held by said treasurer, on the — day of —, 1862, for the sum of \$—, being then due on said land for taxes, interest and charges for the year 185—; and whereas, said land is now unredeemed from such sale: now, therefore, know all men by these presents, that in consideration of the said sum of \$—, and of the premises, the said above described lands are hereby granted and conveyed unto the said —, with all the hereditaments and appurtenances thereunto belonging, and to his heirs and assigns, to their sole use and benefit forever.

“In witness whereof, I have hereunto set my hand and the official seal of said city, this — day of —, 1862.

“——, Clerk of the city of Beloit.”

Such deed shall be signed by the clerk, and shall have affixed thereto the official seal of said city, and shall be acknowledged by said clerk, so as to entitle the same to record; and such deed, when so executed and recorded in the office of the register of deeds for Rock county, shall be conclusive evidence, in all courts, that the taxes for the non-payment of which the lands therein described were sold, were valid, and were legally assessed on said lands; that all proceedings, from the valuation of the land up to and including the execution of such deed, were regular and are valid; and shall also be conclusive evidence of the performance of all conditions precedent, which might in any way affect the validity of said deed, or of the title intended to be conveyed thereby, and shall be sufficient and effectual to vest a title in fee simple in the grantee named therein, in and to the lands described in said deed, except that said deed shall be only *prima facie* evidence of the non-payment of the taxes, interest and charges for which the lands therein described were sold, and of the non-redemption of said lands after sale thereof and before the recording of said deed.

Evidence of deed.

Deeds to city.

SECTION 26. The said clerk of said city shall execute a deed or deeds, in like manner, to said city, of all lands described in the certificates of sales issued to said city in said tax sale, which shall not have been sold and assigned by said city prior to the expiration of the time of redemption as aforesaid, and title to the lands therein described shall vest in said city, in like manner and with the same effect as when executed to natural persons; and said city is hereby authorized and empowered to take and hold title to all lands which may be conveyed to it in pursuance of this act, and to sell and convey the same, in the same manner and with the same effect that the said city is now authorized to sell and convey any lands it may own.

All taxes, &c., must be paid before action can be commenced to restrain sale of lands, or to set aside tax certificates, tax deeds, &c.

SECTION 27. No injunction, order or other process or order, shall be allowed or issued by any court or judge, or commissioner in this state, to enjoin or restrain the sale of any lands in the said city of Beloit, for taxes, or to enjoin or restrain the execution or recording of any deed executed in pursuance of said sales, or to enjoin, restrain or interfere with any proceedings taken, or attempted or threatened to be taken, for the collection of the taxes authorized to be collected by the provisions of this act; and no actions [action] nor proceedings shall be commenced in any court of this state, for the purpose of setting aside the taxes on any lands situated in the city of Beloit, or to invalidate or set aside any certificate of sale of lands in said city for taxes, or any tax deed conveying any lands in said city, or for the purpose of recovering the possession of land in said city, held under a tax deed, unless the person commencing such action or proceedings shall first pay to the treasurer of said city the amount of all taxes remaining unpaid thereon, whether such taxes have been regularly assessed or not; and the person commencing such action or proceedings shall allege in his complaint or papers, either that all taxes on such lands have been paid within the time required by law for the payment thereof, or, if payment is made by virtue of this section, shall allege the amount which has been paid to the city treasurer, to enable such person to commence such action or proceedings, the time of payment, and the year for which such payment is made; and if it shall appear upon the trial or hearing of such action or proceedings, that the amount so paid is not the full amount of taxes

justly chargeable upon such lands, such action or proceedings shall be dismissed, and costs taxed against the plaintiff therein.

SECTION 28. 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 or assessments for each of the years mentioned herein, had been legally levied and collected, or the lands sold for the payment thereof, in each year, under the laws existing at the time said taxes or assessments shall have been levied.

Rights, &c., of  
grantors and  
grantees.

SECTION 29. 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; and said city treasurer shall, on the payment to him of any tax, give a receipt for the same, describing the lands or specifying the amount of personal property upon which the same is paid, and shall notice in his tax roll the payment thereof.

Accounts, extra  
compensation,  
receipts, &c.

SECTION 30. In addition to the fees heretofore specifically allowed in this act, the following shall be allowed: to the city clerk, for every deed of land sold for taxes, seventy-five cents; for each additional parcel of land described therein after the first, five cents; to the person taking and certifying the acknowledgment of the same, twenty-five cents; to the city treasurer, for duplicate receipts given in the payment of taxes, ten cents; for each additional parcel of land described therein after the first, five cents; to the clerk of said city, for countersigning any receipt, ten cents. The clerk and treasurer in giving deeds and receipts, shall include therein as many parcels of land bid off or owned by any person, as such person may desire, and the above fees shall be paid by such person. To the publisher of the paper who shall publish the notices of sale and tax lists, in pursuance of this act, twenty cents for each lot or parcel of land; twenty-five cents for all insertions. The fees of publication and all costs, charges and interest

Fees of officers  
and printers.

imposed by the provisions of this act, shall be a lien until paid, equally with the unpaid taxes.

Construction of  
this act, &c.

SECTION 31. This act shall be so construed as to include all taxes included in the assessment rolls for each of the years herein mentioned, and no tax assessed in accordance with the provisions of this act, shall be deemed void or voidable in consequence of any irregularity attending the proceedings authorized by this act; and no action shall be maintained to recover of said city, or any officer thereof, any money heretofore paid to said city on account of any state, county, city, ward or special tax or assessment for either of the years mentioned in this act, or on account of or for any such outstanding certificate of sale, issued by said city, for the non-payment of any such tax or assessment.

SECTION 32. 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 March 15, 1862.

## CHAPTER 93.

[Published March 19, 1862.]

AN ACT to legalize the assessment roll of the town of Richmond, in Shawano [Shawanaw] county, for the year 1861.

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

Legalized.

SECTION 1. The assessment roll of the town of Richmond, Shawano [Shawanaw] county, for the year 1861, as made out by the town clerk of said town & corrected by order of the town board thereof, as to highways or road taxes, is hereby legalized & declared to be valid.

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

Approved March 15, 1862.