

Their powers.

SECTION 4. The said commissioners shall have entire control and superintendence of the expenditure of the moneys aforesaid, paid to the county aforesaid, and shall draw orders on the county treasurer aforesaid, therefor, payable from the drainage fund. They may employ such overseers, laborers or engineers, or let such contracts, as they may deem necessary, keep a record of their doings, vouchers for all moneys drawn out by them, and shall make a full report of their doings and expenditures to the county board of supervisors, at the annual session thereof, for 1863.

Repeal.

SECTION 5. All acts or parts of acts so far as the same contravene this act, are hereby repealed.

SECTION 6. This act shall take effect and be in force from and after its passage.

Approved March 20, 1863.

CHAPTER 86.

[Published April 6, 1868.]

AN ACT to amend an act entitled "an act to incorporate the city of Sheboygan," approved March 19th, 1853, and the several acts amendatory thereof.

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

New assessment rolls for 1857 and 1858 to be made out.

SECTION 1. The assessor of the city of Sheboygan is hereby required and directed to make out a full assessment roll for the year 1857, also, for the year 1858, which said rolls shall contain a true and perfect list of the real estate of said city, which was liable to taxation for the year for which such rolls are respectively made out, and also the names of the persons and corporations liable to taxation for personal property, with the amounts of personal property on which they are so liable to taxation, charged against them, respectively; the true intent and meaning hereof being, that the said assessors shall make out an assessment roll for each of said years, in the same manner and with the same valuations as it was by law the duty of the assessors for said years, respectively, to make such rolls out.

Such property, and none other, as was by any valid law exempted from taxation for the year for which said roll is made out, shall be exempt from valuation in such roll.

SECTION 2. For the purpose of diminishing the expenses and facilitating the performance of the duties imposed upon the said assessors by this law, they are hereby authorized to make use of the several assessment rolls made out by the assessors of the said years, respectively; and instead of making new rolls, to take said rolls for said years made by said former assessors, and correct the same by interlineations as to description or value, or by such other mode of adding to or changing such rolls as shall be deemed by said assessor for the year 1863, most convenient. Each piece of property liable to taxation shall be assessed at its value, as it was in the year for which the assessment roll is made out; and the assessments of personal property shall be for the same amount, and against the same persons and corporations which should have been stated or named on the assessment rolls for the year for which said new assessment is made out.

Old rolls may be used, with necessary alterations.

How property to be assessed.

SECTION 3. The assessor as aforesaid shall annex to the assessment rolls for the said years, respectively, a certificate in the following form, viz.: "I, assessor for the city of Sheboygan, do certify, that the foregoing is a correct assessment roll for the year —;" and shall sign the same, filling the blank after the word "year," with the year for which said roll is made out. Such roll, certified as aforesaid, shall be conclusive evidence that such assessment roll is legal and just, in all suits in which the legality of the same may be a question.

Assessor's certificate.

SECTION 4. The common council shall, as soon after the completion of said assessment rolls as convenient, levy a tax for each of said years upon the property liable to taxation for such year, which shall be the same per centage upon the valuation as was heretofore levied by the common council on the real estate of said city for such year; and shall also, by resolution or otherwise, direct that seven per centum per annum upon the amount of tax levied, as hereby directed, for each of said years, calculating from the 25th day of December of each year, until the first day of July, 1863, to the treasurer, be collected in addition to such per centage; the true intent hereof being, that the amount

Levy of tax, and 7 per cent. in addition thereto.

levied on each dollar of valuation shall be the same as was levied for the same year by said common council, on the real estate of said city for those years, except as to the additional amount equal to interest at seven per centum upon the tax roll of each of said years, from the 25th day of December thereof, to the first day of July, 1863, under the act to which this is amendatory.

Tax-lists.

Old list may be used, with proper corrections.

SECTION 5. The clerk of said city shall, as soon as convenient after said common council shall have so levied a tax as aforesaid, make out tax-lists showing the amount of tax charged against such piece of real estate and each person or corporation for personal property, substantially in the form heretofore used. To avoid expense, he may make use of the tax-lists heretofore made out for said years, respectively, making such interlineations, corrections and additions as shall be necessary to make the list a correct list, according to the assessment and levy of tax for such year, as above directed: *provided, however,* he shall not erase the amount charged against any lots for such year, nor the marks by which payments of such amounts may be shown, nor shall he make any change in the entries where there has been no change of valuation on the assessment rolls, as made under this act, from said assessment rolls heretofore made for the same year. If the tax be increased upon any piece of property or personal assessment, the amount of such increase shall be shown; if diminished, the amount to which it is diminished shall be shown. No particular form shall be necessary in making out such tax-list. It shall be sufficient, if by the body of the list, by interlineations, by additions, by note, by memorandum, by explanations, or in any other way, it can be ascertained how much is charged against each piece of property described in such list and against each person or corporation for personal tax.

Warrant.

SECTION 6. When said tax-list is finished as aforesaid, the clerk shall attach thereto a warrant in the following form: "The treasurer of the city of Sheboygan is hereby required to collect the taxes mentioned in the foregoing list, and to enforce the payment of the same in the manner required by the charter of said city, as amended by this and subsequent acts;" and shall sign such certificate and affix thereto the seal of the city. Said clerk shall thereupon deliver such tax-list to the

Collection of taxes.

treasurer of such city, who shall proceed to collect the taxes mentioned in the same, as nearly as is convenient, in the manner prescribed in said charter, as amended by subsequent acts. But no notices of the time of collection or sale need be given by him, except one to be published in some newspaper in the city of Sheboygan, as soon as convenient after the reception by such treasurer of such tax-list, substantially in the following form: "The tax-list for the year — (filling the blank with the year,) is now in my hands for the collection of taxes." Such notice shall be signed by the treasurer, and published for two successive weeks, in some newspaper printed in said city. Said treasurer may in one notice include the lists for said several years, and thereby avoid the necessity of giving a separate notice for each of said years.

Form of treasurer's notice.

SECTION 7. The clerk may, with the consent of the common council, make out entire new tax-lists, instead of using the old ones, or may, in addition to delivering the old tax-lists to the treasurer as aforesaid, make out lists for each of said years of all those lots or pieces of land upon which the taxes were unpaid, and which were not entirely redeemed after the sale, and also of those lots and pieces of land whose taxes shall be increased by the levy under this act; also, of the persons, companies or corporations charged with personal tax under this act, and who have not credits equal to or greater than the amount charged against them. He shall attach to such book his certificate, with the seal of the city, that it is the supplementary tax-list for the year for which it is so made out. The same use may be made by the treasurer of such list as of the principal tax-lists, and they shall have the same effect in evidence. The assessor, clerk and treasurer of said city, whose duties are increased by this law, shall have such compensation therefor as shall be determined by the common council, not to exceed the sum of \$250.

Clerk may make out new lists of lots on which taxes were unpaid, &c.

Compensation of officers.

SECTION 8. The assessor may likewise, at his option, and with the consent of the common council, make new assessment rolls for all or any of said years, without using the old assessment roll.

New assessment rolls.

SECTION 9. The common council shall, before the tax-lists are delivered to the treasurer, require a new bond, in such sum as they shall think fit or necessary. If the treasurer shall neglect or refuse, within the time

Treasurer to give new bond.

prescribed by the common council, to give such bond, or shall resign his office, or become incapacitated to perform its duties or to hold it, the common council may appoint some one to be treasurer, subject to the duties and with the rights of the present treasurer.

If taxes not paid
by July 1st,
lands to be sold.

SECTION 10. If the taxes mentioned in any list, shall not be paid by the first day of July, 1863, the treasurer, as aforesaid, shall, as soon thereafter as convenient, commence selling the lands described in the lists upon which taxes remain unpaid, in the manner prescribed by the said charter, as in force in said years 1857 and 1858, and shall continue such sale from day to day, until the whole of such lands upon which taxes and interest remain unpaid, as aforesaid, are disposed of. If the tax charged against any lot shall be equal to or less than the amount heretofore paid upon the same for the same years, then no sale thereof shall take place. If an amount has heretofore been paid by the owner of such lot, less than the amount charged against such lot on such tax-list under this act, such lot shall be sold for the difference only between the amount

When lots not to
be sold.

Partial payment
under old assess-
ments.

Tax on personal
property.

paid and the amount so charged. If any tax on personal property shall remain unpaid for the space of forty days after the reception by such treasurer of such tax-list, then the treasurer shall enforce the payment thereof in the manner provided in the charter: *provided*, that if the person or corporation charged with such tax shall have paid an equal or greater amount for the same year, the amount charged against him on such tax-list shall not be enforced, and if he shall have paid a smaller amount, then the difference between such amount and the amount so charged on said list, shall alone be collected of him; the true intent hereof being, that payment heretofore made as aforesaid, by parties, on either real or personal property, for either of said years, shall be considered credits to such property, diminishing the amount to be paid by him on such real or personal property, in pursuance of this act. In making the sales, the treasurer shall commence with the list of the year 1857, and shall proceed with the different lists in the order of the years for which the taxes are levied; and the rights and priorities of the different purchasers, under the different sales and for the different years, shall, as against each other, be the same as if the sales for the taxes of each of said years

Sales to com-
mence for taxes
of 1857.

had been made at the times when, under the charter of the city, they ought to have been made.

SECTION 11. Orders issued by said city, without regard to the time in which said orders were issued, or the date of the indebtedness to pay which such orders were issued, shall be receivable in payment for all taxes levied under this act, except as to special taxes, and also in payment of sums bid upon sales under this act. Certificates of sale, with seven per centum interest added thereto, upon any lot in the hands of any persons or body corporate, other than the city of Sheboygan, shall be received in payment of taxes on such lot, in the same manner as orders.

City orders and certificates receivable for taxes.

SECTION 12. The clerk in making out the tax-list, shall not enter thereon said seven per centum, but shall make said lists as if no such seven per centum on the amount charged, or which should have been charged, for taxes for said years, respectively, was to be collected. But he shall add to the list for each of said years, a statement, signed by him as clerk, substantially as follows, to wit: "The foregoing amounts do not include the seven per centum per annum from the 25th day of December, A. D. —, which should be added to the same, and which the treasurer is directed to collect." The blank subsequent to the abbreviations A. D., shall be filled up with the numerals representing the year for which such list is made out. The treasurer shall, in collecting and also in making sales, add to the amount of taxes charged against any piece of property or person, a sum equal to interest at seven per centum per annum, from the 25th of December, specified by the clerk as aforesaid, to the first day of July, 1863, under this law, and shall also, in giving credit for sums heretofore paid as aforesaid, and also on tax certificates, credit interest at seven per centum aforesaid, for the term aforesaid.

Statement of clerk.

7 per cent. to be added by treasurer.

SECTION 13. It shall also be the duty of the said common council, to relevy all valid and legal special taxes for said years, respectively, by a general direction to the clerk to carry out on the tax-list of each of said years, against each lot or piece of land, any special tax or assessment which was, by direction of said common council, charged against said lot or piece of land, on the said illegal tax-list for the year for which such tax-

Reliev of special tax for said years.

Clerk to compare, &c.

list is made out, under this act. Said clerk shall, before delivering the tax-lists to the treasurer, as aforesaid, compare the entries on said illegal list for special taxes or assessments, with the resolutions of said common council for said years, respectively, and with such other documents as are on file in the office of said clerk, by which the correction of such entries may be determined; and if he shall find such entries correct and properly charged, he shall retain them on the list made out under this law, to be delivered to the treasurer, and the treasurer shall collect and enforce payment of the same, in the same manner as other taxes; and the seven per centum required to be paid on other taxes under this act, shall be added to such special taxes or assessments.

For whose benefit certain bids have been or may be made.

SECTION 14. If a sale has heretofore taken place for any such special tax or assessment, and the city has bid off the lot or land against which the same is charged, and now holds the certificate of sale, such bid shall be held to have been made for the benefit of the party to whom the money raised by such special tax should rightfully belong; and if the treasurer shall, for want of bidders, again bid in such lot, in the name of the city, such bid shall be held to be for the benefit of the same party, who shall, upon presentation and surrender to the treasurer of the evidence of his right to the same, be entitled to receive such certificate; and in case the sale shall be for taxes due the city for other purposes, as well as for special taxes, such sale shall be deemed to be for the benefit of the city, to the extent of the taxes for such other purposes, and the party entitled to the proceeds of the special tax must pay the amount due the city, as aforesaid, before receiving such certificate; and it is expressly herein provided, that in no case shall the city be made liable for the amount of such special tax or assessment, by reason of holding or taking such certificate in the name of the city.

Ibid.

SECTION 15. If any lot or piece of land has heretofore been bid off by any person aside from the city, for the taxes of either of said years, in pursuance of either of said assessments, any amounts (not exceeding the amount paid by the purchaser, and seven per centum interest thereon,) paid to the treasurer of said city upon the tax levied for the same year, upon such lot or piece of land, in pursuance of this act, or upon the sale of

such lot for the taxes of the same year, under this act, shall be for the benefit of the person who is the lawful holder of the certificate given on the said sale which so took place prior to this act; and upon the surrender of such certificate, shall be paid by the treasurer to such holder: *provided, however*, that the treasurer need pay to said holder only such funds (orders or otherwise) as are received by him in pursuance of this act. If such lot shall be bid off for either of said years, in the name of the city, the holder of said prior certificate for the illegal taxes of the same year shall, upon surrender of the same, be entitled to the assignment of said last certificate, upon payment to the city of any excess due at the time when such assignment is made, upon said last certificate (in principal and interest) beyond the amount paid as aforesaid by the holder of such prior certificate, and seven per centum interest. If the amount due on the last (principal and interest) shall be less than the amount due for principal on the prior certificate, and the seven per centum, the holder shall be entitled to receive the difference in orders of said city. If such assignment shall not be demanded while said last certificate is in the possession of the treasurer, said prior holder shall be entitled, upon surrender of his certificate, to receive of the moneys paid to the treasurer for this assignment or redemption of such last certificate, the principal of the prior certificate, and interest at seven per centum to the time of such payment to the treasurer; and if such payment be of a sum less than said principal and interest as aforesaid, said holder shall receive the difference in orders of the city. If a part only of such piece of land is redeemed, or a part only of the taxes are paid, the holder of the prior certificate may receive such part, endorsing on his certificate the amount so paid.

Assignment to holders of prior certificates.

SECTION 16. If any lot or piece of land, or any part thereof or interest therein, has been redeemed from sale in pursuance of either of said assessments, or such sale otherwise canceled on the sales book, credit shall be given in the same manner as if the tax on such lot or piece of land, or any part thereof or interest therein, had been paid prior to the sale, but only to the amount of the tax so illegally levied upon such lot or piece of land, or upon the part or interest redeemed, and the seven per cent. interest. If an entire lot or piece of land has been assessed, and for either of said

Redemption of lots from prior sales.

Credit for part of pay ment of prior taxes.

years as aforesaid, taxes on a distinct part of an undivided interest in the same have been paid, credits aforesaid, under this act, upon the taxes levied under this act, shall be given for the benefit of such distinct part or undivided interest, (as the case may be.) If any person (other than the city) is the holder of a certificate of sale of a distinct part of an undivided interest in any lot or piece of land sold in pursuance of either of said assessments, he shall, as to such distinct part or undivided interest, have the benefit of the provisions of this act applicable to the holder of a certificate of an entire lot or piece of land. All provisions of this act in regard to lots or pieces of land, shall be construed and understood to apply to distinct parts of an undivided interest in lots or pieces of land, so far as such construction or understanding may be necessary, in order practically to carry out the provisions of this act, according to the true intent and meaning thereof.

Surrender of
tax deeds.

SECTION 17. If a deed has been given to the holder of any certificate issued in pursuance of either of said assessments, the surrender of such deed, with a release endorsed thereon by the grantee or his lawful assigns, shall be equivalent to the surrender of the certificate. Such deed shall be *prima facie* evidence of the right of the grantee as holder of the certificate, and a conveyance from the grantee shall evidence his assignment of such certificate: *provided*, the grantor or his assignee shall take and subscribe an oath, to be filed in the treasurer's office, that he has not disposed of or parted with his interest under such tax deed.

Provisions of
this act merely
directory.

SECTION 18. The provisions of this act in regard to the time and mode of levying the various taxes, are merely directory, and no informality or variation from the mode herein prescribed, not affecting the substantial justice of the tax itself, shall invalidate any tax levied by authority of this act. In case there shall be a substantial error or fault which shall render the tax as against any person or lot or piece of land unjust, such person or the owner of such lot or piece of land, or any part thereof or interest therein, may, at any time before the sale, (if the unjust taxes be on real property,) or before the issue of the warrant for collection, if the tax be personal, apply to the common council for correction of the error or fault which makes the tax unjust; and the common council may correct all

Correction of
errors.

errors and faults in the assessment roll and tax-list, which render the taxation unequal or unjust: *provided*, that the common council shall not review or change any assessment of value or amount, either on the real or personal property made by the assessor, but may supply omissions; *and provided, further*, that in case any change in the tax-list shall increase the amount of tax on any real property, or the amount of tax charged against any individual personally, after such tax as shall have been already charged is paid, no sale shall take place of the real estate whose tax is so increased, and no warrant shall issue for the collection of the personal tax, until notice of the change has been first given to the party or parties who so paid such tax. The common council may, in such case, by ordinance or resolution, prescribe the mode of giving such notice, and the time of making such sale or issuing such warrant. The common council may make such corrections as often as any error is brought to their attention, until the sale of real estate, under this act, shall actually have been commenced; but the common council, for the purpose of making such corrections, may direct such sale to be postponed for a period not longer than three weeks.

SECTION 19. Every person who shall neglect to make complaint to the common council, as aforesaid, until after such sale is commenced, shall be deemed to have waived all objection to the justice and legality of said tax-lists, except as to special taxes; and the tax-list shall, except as to special taxes, be conclusive evidence of the justice and legality of the taxes mentioned therein, both real or personal; and every complaint or suit to set aside such taxes, or to enjoin the collection thereof, or test their validity, or the validity of any certificate of sale given under this act, shall be dismissed, on motion, unless the complaint contain any [an] averment that application was made to said common council to correct the error or fault complained of, and the correction was refused: *provided, however*, that if any tax (aside from said special taxes) charged against any real estate or for personal property, shall by any error in making the tax-lists (but not for excess of valuation) in the assessment roll, exceed the just and fair amount which ought to be charged, the city shall pay back to the party so paying the tax, the excess. If any real property, or the name of any person who ought to

Neglect to complain, a waiver of objections to tax.

Omissions to be supplied.

be assessed for said several years, or either of them, is omitted either by accident or design, on either of said assessment rolls, and the omission is not supplied by the common council before such sale under this act, it shall be the duty of the common council, if such omission is discovered by or pointed out to them, to cause the same to be separately entered upon the tax-list for the year 1863, assessing the value or amount of tax as they ought to have been for the year in which the omission took place.

**Cancellation
redeemed tax
certificates.**

SECTION 20. It shall be the duty of the city treasurer, before receiving the tax-list and warrant for said years 1857 and 1858, to surrender to the common council, who shall cancel the same, all unredeemed and unsold tax certificates in his hands for those years, belonging to the city, accompanied by a complete list of the same.

**Authority to
treasurer.**

SECTION 21. For the purpose of carrying into effect this act, the said city treasurer of the city of Sheboygan shall have the same authority to sell lots and lands for the non-payment of taxes for the years 1857 and 1858, as was given him by the said city charter at the said dates, respectively, and shall sell all lots and lands in the manner hereinbefore directed, that were in the said years 1857 and 1858 included within the limits of said city, and shall also collect the said taxes to be assessed under this act on personal property, the owner of which at that time resided within the then city limits; but nothing in this act shall be so construed [as] to give the treasurer of said city any authority to sell lots or lands for the non-payment of taxes, other than for the years 1857 and 1858, as aforesaid.

SECTION 22. This act shall be published immediately, and shall be in force from and after its passage and publication.

Approved March 20, 1863.