

## CHAPTER 181.

[Published April 4, 1872.]

AN ACT to amend section one of chapter forty-four of the general laws of 1870, entitled "an act to amend section one of chapter one hundred and thirteen of the general laws of 1867, entitled 'an act in relation to tax deeds.'"

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

SECTION 1. Section one of chapter forty-four of the general laws of 1870, is hereby amended so as to read as follows: Section 1. Section 1 of chapter 113 of the general laws of 1867, is hereby amended so as to read as follows: Section 1. Whenever any lot or tract of land which has been or shall hereafter be sold for taxes, shall have been in the actual occupancy or possession of any person other than the owner and holder of the certificate of such tax sale, or some person holding under him, for the period of thirty days or more, at any time within the six months immediately preceding the time when the tax deed upon such sale shall be applied for, such deed shall not be issued unless a written notice shall have been served upon the owner, or upon such occupant, by the holder of such certificate, at least three months prior thereto, stating that he is the holder of such certificate, and setting forth the date thereof, and giving notice of the time when such deed will be applied for. And at any time previous thereto, or to the issuing of such deed, such lot or tract of land or any part thereof or interest therein, may be redeemed from taxes upon the same terms as in other cases, and paying in addition, one dollar for the notice and proof of service herein required. An affidavit showing such service, and specifying particularly the time and manner thereof shall be filed with the officer whose duty it shall be to issue such tax deed, before such deed shall be issued, and in no case shall any tax deed be issued upon any certificate of the sale of land for the non-payment of taxes, except upon proof of the service of the notice as herein provided, or proof filed with such officer, that the land described in such certificate was not occupied or possessed for the period of thirty days as

Amended.

Tax deed not to be issued without written notice to owner.

May be redeemed.

Shall file affidavit.

May foreclose certificate.

Rules for foreclosure of mortgage, to apply.

May foreclose several certificates.

hereinbefore specified: *provided, however*, that the holder of any such certificate may at his option foreclose the same by action, as in the case of a mortgage upon real estate, in lieu of taking a tax deed as aforesaid, at any time after such certificate shall have been outstanding three years or more, and within which he would be entitled to a tax deed upon giving notice and making proof as aforesaid; *and provided, further*, that all the rules of law and practice relating to the foreclosure of mortgages by action, as to the persons necessary and proper to be made parties to such actions, the decree of sale and foreclosure therein, the rules of pleading and evidence therein, the right of the plaintiff to be subrogated to the benefits of all liens upon the premises by him necessarily satisfied in order to save the lien of his certificate, the right of the defendant or any of the defendants, to redeem the premises at any time before sale, or within one year thereafter, and as to costs and disbursements, including the necessary expense of obtaining an abstract of title, shall, so far as they are applicable, prevail in actions for the foreclosure of certificates for the non-payment of taxes; *and provided, further*, that the holder of several such certificates against the same tract of land may foreclose them all in one action, the same as the holder of several mortgages, given by the same mortgagor upon the same land; *and provided, further*, that the sale in such cases shall be conducted, certificates thereof made and filed, a report thereof made and confirmed, and a deed of conveyance thereon executed and delivered in like manner and with like effect as in cases of actions for the foreclosure of mortgages upon real estate.

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

Approved March 25, 1872.