

[No. 84, S.]

[Published March 22, 1881.]

## CHAPTER 128.

AN ACT relating to the re-assessment of lands for taxation, and amendatory of section one thousand two hundred and ten *b* of the revised statutes of Wisconsin for the year 1878.

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

SECTION 1. Section one thousand two hundred and ten *b* of the revised statutes of Wisconsin of 1878, is hereby amended, by striking out the words "mentioned in section one thousand two hundred and ten *a* of these statutes," and inserting in lieu thereof the words "for any of the causes provided by law," also, by striking out the word "conclusive" where it occurs in the twenty-eighth and thirty-first lines of said section, and inserting in lieu thereof the words "prima facie," also, by inserting after the word "same," in the thirty-fourth line of said section, the following: "If the plaintiff shall desire to contest the validity of such re-assessment, he shall within twenty days after such tax roll shall have been completed, file with the clerk of the court where such action is pending, objections in writing to such re-assessment or tax roll, a copy of which objection shall within five days after such filing be served upon the attorney for the defendant, and thereupon the court may direct an issue to be made up involving the objections aforesaid, which shall be tried summarily by the court, and thereupon the court shall file an order sustaining or overruling the objections of the plaintiff aforesaid. If by such order such re-assessment or tax roll shall be held invalid, subsequent re-assessment of such tax may be had in manner and form as herein above provided; and similar proceedings may be resorted to, to determine the validity of any such re-assessment. If such re-assessment and tax roll shall be held by the court regular and valid, or if no objections thereto shall be filed by the plaintiff, the court shall make an order refusing the plaintiff to pay into court for the use and benefit of the defendant the amount which by such valid re-assessment he justly ought to pay. If the amount of tax imposed upon the plaintiff's property by such valid re-assessment shall equal or exceed the amount imposed thereon by the original assessment and tax roll, the plaintiff shall be adjudged to pay costs of such suit; otherwise the plaintiff, upon complying with the order of the court last aforesaid, shall be entitled to judgment with costs."

## Amendment.

Also by adding to said section the following: "provided, that in all cases where the boundaries of any town or towns shall have been changed since the assessment was made, the re-assessment shall be made by the duly elected and qualified assessor of each organized town wherein the whole or any part of the property to be reassessed is situated. The values shall be fixed as nearly as may be as of the day the original assessment was made, and the rules of determining the same shall be those provided for assessments of property," so that when amended said section shall read as follows: Section 1210 *b*. In all actions hereafter tried upon issue joined in any of the courts of this state, in which it shall be sought by either party to avoid, or set aside in whole, or in part, any assessment, tax or tax proceeding, for any of the causes provided by law, if the court shall be of the opinion, after a hearing in that behalf had, that for any reason affecting the groundwork of the tax and affecting all the property in any town, village, city or county, said assessment, tax or tax proceeding should be set aside, it shall immediately stay all proceedings in such action, and in all other actions brought to set aside such tax in such town, village or city, until a re-assessment of the property of such town, village or city can be made; and the proper authorities of such town, village or city, shall immediately proceed to re-assess the property thereof in the manner specified in these statutes, and shall levy upon the property thereof the amount of tax for the year in question, levied in such year in such assessment district; and such re-assessment shall be made by the assessor of such town, village or other assessment district; and when so made by such assessor such assessment roll shall be submitted to and passed upon by the board of review of such town, city or village, in the same manner in all respects and with like notice as is provided by law for the revision of the annual assessment roll of such town, city or village by the board of review thereof, and upon the completion of said review the town clerk of such town, village clerk of such village and city clerk of such city in which such assessment district is situated, shall extend upon such assessment roll the tax levied upon the property of such assessment district in such year; and such assessment roll and such tax so extended thereon shall be and become a public record, and shall be *prima facie* evidence of the amount of tax justly chargeable against such plaintiff, and upon the lot or lots, tract or tracts

Contesting  
validity of as-  
sessment.

Duty of clerk.

of land respecting which the said action is brought, and shall also be *prima facie* evidence of the amount of tax justly chargeable against any and every other person or corporation, and every other lot, parcel or tract of land in such tax roll for such year, in any legal proceeding that may arise respecting the same. If the plaintiff shall desire to contest the validity of such re-assessment, he shall within twenty days after such tax roll shall have been completed, file with the clerk of the court where such action is pending, objections in writing to such re-assessment or tax roll, a copy of which objections shall, within five days after such filing, be served upon the attorney for the defendant; and thereupon the court may direct an issue to be made up involving the objections aforesaid, which shall be tried summarily by the court; and thereupon the court shall file an order sustaining or overruling the objections of the plaintiff aforesaid. If by such order such re-assessment or tax roll shall be held invalid, subsequent re-assessments of such tax may be had in manner and form as hereinabove provided; and similar proceedings may be resorted to, to determine the validity of any such re-assessment. If such re-assessment and tax roll shall be held by the court regular and valid, or if no objections thereto shall be filed by the plaintiff, the court shall make an order requiring the plaintiff to pay into court for the use and benefit of the defendant the amount which by such valid re-assessment he justly ought to pay. If the amount of tax imposed upon the plaintiff's property by such valid re-assessment shall equal or exceed the amount imposed thereon by the original assessment and tax roll, the plaintiff shall be adjudged to pay costs of such suit; otherwise the plaintiff upon complying with the order of the court last aforesaid shall be entitled to judgment with costs: provided, however, that no judgment rendered in any such action shall be taken or understood as in any way affecting the validity of any tax against any other person than the parties to such action, or any tract or parcel of lands or other property than that described in the complaint in such action: provided that in all cases where the boundaries of any town or towns shall have been changed since the assessment was made there, assessment shall be made by the duly elected and qualified assessor of each organized town wherein the whole or any part of the property to be re-assessed is situated. The values shall be fixed, as nearly as may be, as of the day the original assessment

Duty of con-  
testant.

If held regular  
and valid.

When plaintiff  
to pay costs.

was made and the rules of determining the same shall be those provided for assessments of property.

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

Approved March 21, 1881.

---

[No. 81, S.]

[Published March 22, 1881.]

### CHAPTER 129.

AN ACT to appropriate to the Wisconsin state agricultural society a certain sum of money therein named.

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

Appropriation,  
\$2,000.

SECTION 1. There is hereby appropriated to the Wisconsin state agricultural society the sum of two thousand dollars, out of any money in the general fund not otherwise appropriated.

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

Approved March 21, 1881.

---

[No. 86, S.]

[Published March 22, 1881.]

### CHAPTER 130.

AN ACT in relation to the house of correction of Milwaukee county and amendatory of section two thousand five hundred and fourteen of the revised statutes.

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

Amendment.

SECTION 1. Section two thousand five hundred and fourteen of chapter one hundred and fifteen of the revised statutes, is hereby amended by striking out the words "less than life" where the same occur in the third line of said section, and inserting in lieu thereof, the words "not exceeding two years," so that said section when amended shall read as follows: "Section 2514. All persons convicted in said court, who would otherwise be sentenced to be imprisoned at hard labor in the state prison for any term not exceeding two years, and all persons convicted in said court in city prosecutions, and in other cases, who would otherwise be sentenced or committed to imprisonment in the county jail, may be sentenced to imprisonment at hard labor in the house of correction of Milwaukee county.

Sentence to  
house of cor-  
rection.

SECTION 2. All acts and parts of acts conflicting with this act, are hereby repealed.