

ments and certificates are as follows: Number fifty being for a sewer in Prospect avenue, four hundred and thirty-eight dollars and twenty cents and interest from February 4, 1889, at seven per cent., and the sum of twenty-three dollars and twenty-eight cents, for sprinkling the roadway for the season of 1888, shall be credited to the Eighteenth ward fund of said city.

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

Approved April 12, 1897.

No. 236, A.]

[Published April 13, 1897.

CHAPTER 215.

AN ACT to amend section 1184, of the revised statutes, relating to lands sold for taxes.

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

Errors or irregularity in tax sale proceedings not affecting the groundwork of the tax not invalid.

SECTION 1. Section 1184, of the revised statutes of 1878, is hereby amended by adding to said section the following: "But no sale, certificate or conveyance shall be deemed invalid within the meaning of this section, by reason of any mistake or irregularity in any of the tax proceedings not affecting the groundwork of the tax; nor shall any county be liable to pay or refund any moneys, by reason of any such mistake or irregularity," so that said section when so amended shall read as follows: Section 1184. If after the sale or conveyance of any lands sold for the non-payment of taxes,

and within the time hereinafter prescribed, it shall be discovered that the sale, or the certificate issued thereon, was invalid, the county board shall make an order briefly stating the reason therefor, directing that the money paid for such certificate on the sale, and all subsequent charges thereon, and all subsequent taxes paid on the lands described therein, by the purchaser or his assigns, be refunded with interest at the rate of seven per cent. per annum, to such purchaser or his assigns, upon the delivery of the certificate or deed to be cancelled; and if the county treasurer shall, in pursuance of such order, offer to the person entitled thereto his money, as aforesaid, and he shall refuse to receive the same and cancel the certificate or deed, he shall not be entitled to receive any interest on the money so paid by him, after the day of such offer and refusal; nor shall any recovery ever be otherwise had against the county on such deed or certificate. But no sale, certificate or conveyance shall be deemed invalid within the meaning of this section, by reason of any mistake or irregularity in any of the tax proceedings not affecting the groundwork of the tax; nor shall any county be liable to pay or refund any moneys, by reason of any such mistake or irregularity.

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

Approved April 12, 1897.