

No. 181, A.]

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CHAPTER 292.

AN ACT in relation to re-assessment, when assessment tax or tax proceedings are set aside by order of the court, and amendatory of section 1210b, of the statutes of 1898.

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

When; how made; evidence; issue; costs, etc. SECTION 1. Section 1210b of the statutes of 1898, is hereby amended so as to read as follows: Section 1210b. In all actions pending or which may be brought in any court of this state, in which either party shall seek to avoid or set aside in whole or in part any assessment, tax or tax proceeding for any cause 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 all the property in any * * * assessment district, said assessment, tax, or tax proceeding should be set aside, *such court* shall immediately stay all proceedings in such action and in all other such actions affecting the assessment, tax or tax proceedings in such * * * district until a re-assessment of the property therein can be made; and the proper officers of *the municipality constituting such assessment district or in which such district is located* shall immediately proceed to re-assess such property in the manner specified in these statutes, and shall levy upon the same the amount of *lawful* taxes for the year in question. Such re-assessment shall be made by the assessor of *such* municipality or assessment district and the assessment roll shall be submitted to and passed upon by the * * * board of review *thereof* in the manner and after like notice as in case of the original assessment. Upon the completion of the review by said board, the clerk of the town, village or city in which the re-assessed district is situated shall extend upon such assessment roll the taxes lawfully levied upon *and apportioned to* the property described therein for such year, and such roll and tax so extended thereon shall be a public record and be *prima facie* evidence of the amount of tax justly chargeable against *the party seeking to set aside or avoid the original assessment, tax or tax proceeding* and upon the lot or lots, tract or tracts 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. *Such re-assessment and tax roll shall be completed and filed with the clerk of the municipality constituting such assessment district or in which such district is located within ninety days from the date of the entry of such order unless the court upon motion and cause shown shall extend the time therefor. Upon such completion and filing, notice thereof shall be given by such clerk to the clerk of the court in which such action is pending; and such last mentioned clerk shall thereupon give notice thereof to the attorneys for the parties to such action and to the attorneys in all other actions pending in which the validity of such original assessment may be involved. If any party seeking to set aside or avoid the original assessment, tax or tax proceeding shall desire to contest the validity of such re-assessment, he shall, within twenty days after notice of the completion and filing of such re-assessment and tax roll, 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 opposite party and thereupon the court may direct an issue to be made up involving the objections aforesaid, which shall be tried summarily by the court, which shall make an order sustaining or overruling such objections. 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 hereinbefore provided and similar proceedings may be resorted to, to determine the validity of any such re-assessment; or the court in its discretion may upon sustaining objections made to any re-assessment, determine and fix the amount of tax which ought justly to be paid by the party or parties contesting such original assessment, tax or tax proceeding, and for that purpose, with or without directing a further issue to be made up, the court may proceed to take such further evidence as may be necessary to make such determination. If such re-assessment and tax roll shall be held by the court regular and valid or if no objections thereto shall be filed, * * * the court shall make an order requiring the party or parties contesting the original assessment, tax or tax proceeding to pay into court, for the use and benefit of the party entitled thereto the amount which by such re-assessment he or they justly ought to pay. If the amount of tax imposed upon the property of such contesting party by such valid*

re-assessment, or by the subsequent determination and order of the court, shall equal or exceed the amount imposed thereon by the original assessment and tax roll, *the party or parties contesting the validity of such assessment* shall be adjudged to pay the costs of such suit; otherwise, upon complying with the order of the court last aforesaid, *he or they* shall be entitled to judgment with costs; provided, however, that no judgment rendered in any such action shall in any way affect the validity of any tax against any other person than the parties to such action or any tract or parcel of land or other property than that described in complaint therein. 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 re-assessed is situated. The value of the re-assessed property shall be fixed, as nearly as may be, as of the day the original assessment was made, and the rules for determining the same shall be those provided by law. A like stay of proceedings and re-assessment shall be ordered in all cases in which a tax which has been re-assessed by any county, town or village board, or common council for one or more years shall be adjudged uncollectable or void for any reason affecting the groundwork of the tax so as to require a re-assessment in order to determine the amount properly due. When such re-assessed tax shall have been levied in different years it shall not be necessary to make separate assessment rolls for each year, but the valuations for each year respectively, may be placed opposite the description of the property on the assessment roll in columns headed with the figures of the year, so that the valuations for each year of re-assessments shall be kept distinct from other years entered upon the tax roll. All the provisions of this section shall apply to the making and completion and to objections and further proceedings in respect to such assessment, and the same shall be treated with respect to each year which it purports to embrace as if it were a separate re-assessment roll for that year. This section shall apply to all actions whether determined upon default or otherwise.

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

Approved June 1, 1905.