

shall refund to such person the excess. If the mistake of such person shall not be discovered until after the return of taxes as delinquent, the common council of such city may take such action with respect to city taxes, and the board of supervisors of the county may take such action with respect to taxes on said property returned to it as delinquent as may be necessary to save such person from loss through such mistake and to free the land of such person from any cloud on his title by reason of such unpaid taxes. If by reason of such mistake of such person his land shall be sold for taxes, such sale shall be absolutely void and shall not be effective to vest any title in the purchaser of such property.

12. Whenever in this act the words "tax commissioner" shall have been used they shall be deemed to refer and apply to the head or heads of the assessment department of any such city of the first class, whether such officer or officers be known by the name of "tax commissioner" or not.

SECTION 2. This act shall take effect and be in force from and after July 1, 1913.

Approved May 26, 1913.

No. 820, A.]

[Published May 28, 1913.

CHAPTER 314.

AN ACT to create subdivision (74) of section 925—52 of the statutes, relating to powers of the common councils of cities.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to section 925—52 of the statutes a new subdivision to read: (Section 925—52) (74) To construct and maintain dams, sluiceways, and any other structures, within or without the corporate limits of the city, whenever necessary to maintain the water level in streams, lakes and rivers, for the purpose of maintaining the water supply or water power, or to protect the city from damage by water. Any city may exercise the right and power to condemn any lands, leaseholds and easements that may be necessary for the purposes of this subdivision and to that end may exercise all the powers granted by sections 925—154 to 925—171, inclusive, and in the manner therein provided.

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

Approved May 26, 1913.