No. 469, S.]

[Published June 8, 1929.

CHAPTER 158.

AN ACT to amend subsection (1) of section 74.43 of the statutes, relating to cities bidding in at tax sales.

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

Subsection (1) of section 74.43 of the statutes is SECTION 1. (74.43) (1) If, at any sale in any city in this amended to read: state, whether organized under general law or special charter, of real or personal property for taxes or assessments, no bid shall be made for any parcel of land, or for any goods and chattels, the same shall be struck off to the city, and thereupon the city shall receive in its corporate name a certificate of the sale thereof, and shall be vested with the same rights as other purchasers are. Whenever such city shall hold any certificate of sale for any land sold for the nonpayment of city taxes, the common council of such city, to protect such interest, may authorize and direct the city treasurer to bid in and to become the exclusive purchaser in the corporate name of such city of such lands at any sale of the same by the county treasurer for the county any state taxes, and such city shall be vested with the same rights as are other purchasers; provided that such city shall, before becoming the exclusive purchaser for said lands for said county taxes, purchase any outstanding county certificates of sale held by the county which are subsequent to the city certificates of sale, or in case such land has been sold by the county to a private purchaser subsequent to the city certificate of sale such city shall first secure an assignment of the certificate of sale from the owner thereof or redeem the lands from such sale. When a tax deed shall be issued to the city, the land covered by said tax deed shall be exempt from further taxation until the same is sold by the city. The city treasurer shall annually, before the first day of May, furnish to the assessors of such city, a list of the lands in such city exempt under this subsection. If the city shall be purchaser of any personal property by virtue of this chapter, the treasurer shall have the power to sell the same at public sale, and in case the city shall become the purchaser of any real estate at any tax sale, the treasurer is authorized to sell the certificates issued therefor for the amount of such sale and interest at ten per

centum per annum, and to indorse and transfer such certificates . to the purchasers.

Section 2. This act shall take effect upon passage and publication.

Approved June 6, 1929.

No. 128, A.]

[Published June 8, 1929.

CHAPTER 159.

AN ACT to amend subsection (4) of section 40.34 of the statutes, relating to transportation of school children.

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

Section 1. Subsection (4) of section 40.34 of the statutes is (40.34) (4) If, in the judgment of the board, amended to read: it is to the interest of the district to provide board and lodging in lieu of transportation for all or part of the time for children of the district, residing more than * * two miles from the school, it shall enter into a written contract under which such children shall be properly boarded and lodged not more than one mile from the school, and shall pay for such board and lodging from the general fund not to exceed two dollars per week. The district shall be reimbursed by the state at the rate of one dollar per week for each child boarded and lodged. The board may, if in its judgment it is to the interest of the district, in lieu of furnishing transportation or board and lodging, pay the tuition of such children in a school in another district which such children can conveniently attend without transportation.

Section 2. This act shall take effect upon passage and publication.

Approved June 6, 1929.

No. 228, A.]

[Published June 8, 1929.

CHAPTER 160.

AN ACT to amend sections 3, 5 and 12 of chapter 219 of the laws of 1927, relating to the county court of Polk county.

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

SECTION 1. Sections 3, 5 and 12 of chapter 219 of the laws of 1927 are amended to read: (Chapter 219, laws of 1927) Sec-