

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

Approved July 18, 1933.

No. 24, A.]

[Published July 21, 1933.

CHAPTER 426.

AN ACT to repeal subsection (3) of section 70.68 and sections 74.03 and 74.15; to create a new section 74.03 and subsection (1m) of section 70.68; and to amend subsections (1) and (4) of section 70.68, sections 74.02, 74.17, 74.19, 74.20 and 74.21 and subsections (1) and (2) of section 74.26 of the statutes, relating to the semi-annual payment of taxes.

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

SECTION 1. Subsection (3) of section 70.68 and sections 74.03 and 74.15 of the statutes are repealed.

SECTION 2. A new section is added to the statutes and a new subsection is added to section 70.68 to be numbered and to read: 74.03 (1) Commencing with the 1935 tax roll, all personal property taxes shall be paid on or before the thirty-first day of January and all real estate taxes may be paid in two instalments, as provided in this section.

(2) Each and every person or corporation charged with real estate taxes on a tax roll in the hands of the city, town or village treasurer, shall pay to such treasurer the full amount thereof on or before the thirty-first day of January next following the receipt of such tax roll by such treasurer, or he may pay the same in two instalments as follows:

(a) Commencing with the 1935 tax roll and on the 1936 roll, in each case the first instalment shall be sixty per cent and the second instalment, forty per cent; on the 1937 and 1938 rolls, in each case the first instalment shall be fifty-five per cent and the second instalment forty-five per cent; on the 1939 roll, and each roll thereafter, each instalment shall be fifty per cent.

(b) The first instalment shall be paid to the town, city or village treasurer on or before the thirty-first day of January.

(c) The second instalment shall be paid to the county treasurer, except as provided in subsection (10), without penalty or interest on or before the last day of July next succeeding.

(3) The payment of special assessments provided for in sec-

tion 62.21 may be made in two instalments, as provided in subsection (2), if authorized by a two-thirds vote of the town or village board or city council. No other special assessments shall be subject to payment in instalments under this section.

(4) When the first instalment of the real estate taxes so charged is not paid on or before the thirty-first day of January, the whole amount of such real estate taxes shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer with a penalty of two per cent. All such taxes remaining unpaid on the first day of March shall be declared delinquent and returned to the county treasurer as provided in section 74.17. Thereafter such taxes shall be collected by the county treasurer with the penalty of two per cent and interest at the rate of one per cent per month or fraction thereof from January first next preceding.

(5) Out of the general property taxes collected the town, city or village treasurer shall on or before the first Monday in March, first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character levied on the property in such town, city or village. The town, city or village treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such town, city or village bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, and shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges and shall retain in his hands a similar proportion for the town, city or village. From the amount so retained, the treasurer shall first set aside amounts levied for the payment of judgments, then amounts levied for the payment of principal and interest on the public debt, and the remainder of the amount so retained shall be applied to the payment of all other lawful orders upon the town, city or village treasury.

(6) The second instalment of real estate taxes remaining unpaid on the first day of August shall be declared delinquent and shall be subject to a penalty of two per cent and interest at the rate of one per cent per month or fraction thereof from the said first day of August until paid or until the property upon which

such taxes are levied is sold at the next tax sale as provided by law, but the total penalty and interest charge on such delinquent second instalment shall not exceed eight per cent.

(7) All penalties and interest collected by the county treasurer exclusive of the interest and charges specified in subsection (8) shall be retained by the county for its use.

(8) On or before August fifteenth, the county treasurer shall settle with the state and local treasurers for all collections on delinquent and postponed taxes and special assessments made by him up to and including the last day of July. Out of the proceeds of the taxes and special assessments collected for each town, city or village, the county treasurer shall first set aside and pay to the state treasurer the balance due on state taxes and state special charges levied on such town, city or village. Out of the collections as aforesaid, the county treasurer shall next set aside and pay over the balance due on the county school tax levied on each town, city or village. The county treasurer shall then apportion and pay the remainder of such collections as follows: First, the balance due on school and on town, city or village taxes on the tax roll and, last, the balance due on county taxes and charges on the tax roll. The amount to be paid first to the town, city or village treasurer shall be determined by deducting from the delinquent and postponed taxes returned in March an amount equal to the total of the balances due on state taxes, state special charges, county school tax, other county taxes and county special charges at the time of such return; provided, that if the amount of delinquent and postponed taxes and assessments remaining uncollected on the last day of July shall exceed the balance due on other county taxes and county special charges, such excess shall also be deducted from the amount to be paid to the town, city or village treasurer, except that no such payment shall be made to any city specified in subsection (10) which returns to the county treasurer only a duplicate county tax roll not containing city taxes or city special assessments or charges. Such excess when collected, together with interest and charges thereon, shall be returned to the town, city or village after such balance due the county has been satisfied. Drainage taxes and assessments authorized by chapters 88 and 89 and special assessments inserted in the tax rolls to pay certificates under subsection (3) of section 62.20 shall be excluded from the foregoing computations. Where the county board of any county has authorized and directed the county treasurer to bid

in and become the purchaser of all lands sold for taxes as provided in section 74.44, such purchases shall be deemed a collection for the purposes of settlement with the town, city or village treasurer as provided in this section. The amount of delinquent and postponed taxes and special assessments received from, bid in by, or struck off to any person other than the county on account of land sold for taxes at the tax sale held in such year prior to the first day of August, shall be deemed a collection within the meaning of this subsection. In the event the sale of lands for taxes in any year is not completed or held until subsequent to the last day of July, the county treasurer shall make a supplementary settlement with the town, city or village treasurer within thirty days after the close of the sale for all collections from such continued or adjourned sale.

(9) Out of the money received from the county treasurer in August, the town, city or village treasurer shall first set aside and pay over to the school district treasurers the balance due on school district levies.

(10) In any city authorized by its charter to sell land for non-payment of city taxes, the following provisions relating to the time and place of payment and returns and settlements of the taxes and charges in the duplicate county tax roll shall apply in order to conform as nearly as may be to the procedure prescribed and followed under such charter, but otherwise the provisions of this section shall govern:

(a) On or before the twenty-second day of March, the city treasurer shall return the duplicate county tax roll to the county treasurer and the delinquent city taxes and special assessments shall be collected by the city treasurer with penalty and interest as provided in the city charter.

(b) On or before the twenty-second day of March, the city treasurer shall pay to the county treasurer all taxes and charges collected on the duplicate county tax roll, and all taxes and charges collected on the city tax roll shall be retained by the city treasurer.

(c) The amounts and time of payment of instalments of city taxes, special assessments and charges in the city tax roll and interest and penalties thereon shall be as provided in the charter of such city.

(70.68) (1m) In any city authorized by its charter to sell land for nonpayment of city taxes, the warrant attached to the city

tax roll shall be in the form prescribed by such charter, and a warrant substantially in the form provided in subsection (1) modified to conform to such charter and the provisions of law applicable to such city in the collection of county and state taxes, shall be attached to the duplicate county tax roll.

SECTION 3. Subsections (1) and (4) of section 70.68, sections 74.02, 74.17, 74.19, 74.20 and 74.21 and subsections (1) and (2) of section 74.26 of the statutes are amended to read: (70.68)

(1) Every such treasurer shall deliver said receipt to the clerk of his town, city or village on or before the first day of December, and thereupon the clerk shall attach to said tax roll a warrant, substantially in the following form:

THE STATE OF WISCONSIN to
treasurer of the town of
in the county of

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed and out of the moneys so * * * collected, * * * you are * * * to pay to the treasurer of said county *and to the treasurer of each school district*, on or before the first Monday in March next, * * * *the sums then due the respective treasurers on state, county and school taxes in such order and in such amounts and proportions as provided in subsection (5) of section 74.03*, by which day you are further required to make return to said treasurer of this warrant, with said roll annexed.

Given under my hand this day of
19...., Clerk.

(4) In cities of the second, third and fourth classes on the receipt of such tax roll the treasurer shall give one week's notice thereof in the official paper; such notice shall specify that the taxes must be paid on or before the thirty-first day of January following. *In cities authorized by charter to sell land for non-payment of city taxes, the city treasurer shall give notice of col-*

lection of taxes in such form and manner as is provided in said charter.

74.02 The treasurer of each town, city or village on the receipt of the tax roll for the current year, shall forthwith post notices in three or more public places in such town, city or village, that the tax roll for the same is in his hands for collection, and that the taxes charged therein are subject to payment at his office at any time prior to or on the thirty-first day of January in such year, and after the said thirty-first day of January, he shall proceed to collect the taxes charged in such roll and remaining unpaid *as provided in section 74.03*, and for that purpose shall call at least once on the person taxed, or at the place of his usual residence, if within the town, city or village, and demand payment of the taxes charged to him on such roll.

74.17 * * * *The treasurer shall * * * on or before the first Monday in March return the tax roll to the county treasurer together with a statement of the taxes so remaining unpaid, distinguishing, by setting down separately, postponed real estate, delinquent real estate and delinquent personal property, * * * with a full and perfect description of such real estate from his tax roll, and the name of the person taxed, if therein specified, and by setting down separately all public lands which are held on contract and all lands mortgaged to the state, and submit the same to the county treasurer; he shall also include in such statement a description of any land doubly assessed and the amount of tax thereon, and also the specification and entry required by section 74.06. The county treasurer shall carefully compare such statement, when submitted, with the tax roll and ascertain that it is correct. The taxes included in such return shall be accepted by the county treasurer for collection pending settlement thereon as provided in subsection (8) of section 74.03.*

74.19 (1) The town, city or village treasurer shall then make an affidavit to be annexed to such statement, before the county treasurer or before any officer authorized to administer oaths, that the facts set forth in said statement are correct, that the sums therein returned as unpaid taxes have not been paid, and that he has not, upon diligent inquiry, been able to discover any goods or chattels belonging to the persons charged with such unpaid taxes whereon he could levy the same, which statement and affidavit shall be filed with the county treasurer; * * * and he shall be allowed by the county treasurer, in settlement four

dollars, and six cents for each mile traveled both ways to deliver the same.

(2) If any actions have been commenced by him for the recovery of any personal property tax he shall also state that fact and what proceedings have been had therein. And any town, city or village treasurer who shall render his return without duly making, annexing, subscribing and making oath to the affidavit as above required shall forfeit one hundred dollars; and every county treasurer who shall receive such return, * * * without first requiring such return to be duly verified by affidavit as above required shall forfeit two hundred dollars; and neither said town, city or village nor county treasurer shall be permitted to offer such unverified statement in evidence in any settlement made by them with their respective boards of supervisors or auditing officers, nor in any action brought against them on their respective official bonds, nor in any prosecution against them for embezzlement.

(3) All taxes so returned * * * delinquent and postponed shall * * * be collected by the county treasurer, with the interest and charges thereon * * *; and all actions and proceedings commenced and pending for the collection of any personal property tax shall be thereafter prosecuted and judgments therein be collected by the county treasurer * * *. Any town, city or village may retain for collection the delinquent personal property taxes by including the same as fully paid in arriving at the proportions to be paid as provided for in subsection (5) of section 74.03. All laws applicable to the collection of personal property taxes prior to the return of the tax roll to the county treasurer, shall apply to the collection of the delinquent personal property taxes so retained.

74.20 The county treasurer shall, at the time the town, city or village treasurer makes his return to him of the delinquent and postponed taxes aforesaid, make and deliver to such town, city or village treasurer a certificate of the amount of the delinquent and postponed taxes so returned by such town, city or village treasurer, specifying separately the amount delinquent and postponed on real estate and the amount *delinquent* on personal property; and it shall be the duty of the town, city or village treasurer to whom such certificate is given forthwith to deliver the same to the county clerk, who shall file the same in his office; and no county treasurer shall indorse the bond of such town, city or vil-

lage treasurer, filed in his office, as satisfied and paid until such certificate shall be delivered to the county clerk and filed in his office as above specified.

74.21 Upon filing said certificate by the town, city or village treasurer and upon payment to the county treasurer of the full amount of * * * state * * * *trust fund loans and the proportionate amounts of state taxes, state special charges, county school tax, other county taxes and county special charges*, the county treasurer shall indorse the bond of such town, city or village treasurer, filed in his office, as satisfied and paid; and the indorsement so made shall operate as a full discharge of such town, city or village treasurer and his sureties from the obligations of such bond unless it shall afterwards appear that the return of such town, city or village treasurer was false; in which case such bond shall continue in force, and such treasurer and his sureties shall be liable to be prosecuted thereon for all deficiencies and for all damages occasioned by such false return.

(74.26) (1) The several county treasurers shall pay to the state treasurer, the amount of state * * * *trust fund loans charged to their respective counties and the proportion of state taxes and state special charges collected from the towns, cities and villages under subsection (5) of section 74.03*, on or before the second Monday of March in each year. They shall pay to the state treasurer and to the local treasurers the amount of income taxes collected by their respective counties under the provisions of chapter 71, within fifty days after the first day upon which the same became due and payable.

(2) Every county treasurer * * * shall, at the time for making such payment, file with the state treasurer an affidavit stating that he has returned and paid into the state treasury the whole amount of * * * *state trust fund loans and the proportionate amount of state taxes, and state special charges* which have come into his hands, and specifying the amount received from each town, city and village; and if any such county treasurer shall fail to make and file such affidavit and pay into the state treasury the whole amount of state taxes and charges which shall have come into his hands he shall, in addition to other penalties prescribed by law, forfeit one thousand dollars, which shall be collected for the benefit of the state upon the official bond of such treasurer.

SECTION 4. This act shall take effect October 1, 1935.
Approved July 20, 1933.

No. 304, A.]

[Published July 21, 1933.

CHAPTER 427.

AN ACT relating to the registration fees of automobiles registered after July first in the current calendar year.

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

SECTION 1. As an emergency measure to encourage owners of automobiles not heretofore registered for the calendar year 1933 to register and use same, and to secure for the state the greatest possible revenue from motor vehicle licenses, the registration fee for each automobile or motor cycle, other than new vehicles, registered subsequent to July 1, 1933, for the calendar year 1933 shall be one-half of the registration fee provided by law for such vehicle. Vehicles may be registered under the provisions of this act although not registered in the calendar year 1932, without proof that they were not used in that year, and this provision shall apply to used cars sold to new owners as well as to vehicles retained by the same owner.

SECTION 2. The secretary of state is authorized to refund that portion of registration fees paid since July 1, 1933, which exceeds the amount required to be paid under this act. Such refund shall be made upon application of the person entitled thereto, such application to be in such form as the secretary of state may prescribe. All refunds hereunder shall be paid from the appropriation made available under subsection (2a) of section 20.04 of the statutes.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 20, 1933.

No. 594, A.]

[Published July 21, 1933.

CHAPTER 428.

AN ACT to amend subsection (2) of section 48.01, section 166.06, subsection (1) and subsection (3) of section 252.07, and to create paragraph (d) of subsection (1) of section 48.01, subsection (5) of section 57.02 and subsections (9), (10) and