

in the name of the state in any court of competent jurisdiction against the property of such company within the state as an entirety.

Approved May 29, 1941.

No. 1, A.]

[Published June 4, 1941.

CHAPTER 183.

AN ACT to repeal 39.40 of the statutes, relating to teacher security in employment.

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

SECTION 1. Section 39.40 of the statutes is repealed.

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

Approved May 29, 1941.

No. 167, A.]

[Published June 4, 1941.

CHAPTER 184.

AN ACT to amend 74.73 (2) of the statutes, relating to credit for state and county taxes paid upon a claim or judgment for unlawful tax.

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

SECTION 1. Subsection (2) of section 74.73 of the statutes is amended to read:

(74.73) (2) In case any such town, city or village shall have paid such claim or any judgment recovered thereon after having paid over to the county treasurer the state and county tax levied and collected as part of such unlawful tax, or shall have paid any necessary expenses in defense of such action, such town, city or village shall be credited by the county treasurer, on the settlement with the proper treasurer for the taxes of the ensuing year, the whole amount of such state and county tax so paid into the county treasury and the county's and state's proportionate share of the taxable costs and expenses of suit, as the case may be, unless such claim or judgment shall be the

result of an error or defect, *other than an error or defect of law*, caused by said town, city or village or official thereof; and the county treasurer shall also be allowed by the state treasurer the amount of state tax so illegally collected and the state's proportionate share of such taxable costs and expenses of suit and paid in his settlement with the state treasurer next after the payment of such claim or the collection of such judgment. If any part of such unlawful tax shall have been paid over to any school district before the payment of such claim or judgment, such town shall charge the same to such district with the proportionate share of the taxable costs and expenses of suit, and the town clerk shall add the same to the taxes of such school district in the next annual tax; provided, however, that no claim shall be allowed and no action shall be maintained under the provisions of this section unless it shall appear that the plaintiff has paid more than his equitable share of such taxes.

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

Approved May 29, 1941.

No. 294, A.]

[Published June 4, 1941.]

CHAPTER 185.

AN ACT to amend 74.44 (2), (3) and 75.37 (1), (2) of the statutes, relating to the waste and depletion of the value of real estate subject to unpaid tax liens.

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

SECTION 1. Subsections (2) and (3) of section 74.44 of the statutes are amended to read:

(74.44) (2) Unless expressly authorized by resolution of the county board or by the governing body of any city authorized by law to sell its own delinquent taxes or assessments, any person who cuts, destroys or removes, or directs on contracts for the cutting, destruction or removal of any logs, wood, timber, bushes or shrubs, or any buildings, fixtures and other improvements assessed as real property from lands owned by any county or such city or from any lands upon which any county or such city holds a tax certificate shall be liable to such county