

board is invalid, the appropriation made by this paragraph shall not be invalidated but shall be considered to be made without any condition as to time or manner of release.

(b) All moneys received by the state from the United States in payment of services under paragraph (a) shall be paid, within one week after receipt, into the general fund and are appropriated therefrom to the board of trustees of Stout institute for the purpose of carrying on the war services as requested by the United States.

Approved June 16, 1943.

No. 448, A.]

[Published May 13, 1943.]

#### CHAPTER 124.

AN ACT to amend 74.03 (5), 74.17 and 74.86 (1) of the statutes, relating to payment of taxes by local and county treasurers.

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

SECTION 1. 74.03 (5) of the statutes is amended to read:

74.03 (5) Out of the general property taxes collected the town, city or village treasurer shall on or before \* \* \* March 15, first set aside and paid 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, unless the governing body thereof shall have extended such loan pursuant to \* \* \* section 74.03 (5a). 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 not extended pursuant to law, 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 its hands a similar proportion for the town, city or village. From the amounts 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.

SECTION 2. 74.17 of the statutes is amended to read:

74.17 The treasurer shall on or before \* \* \* March 15, 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 \* \* \* section 74.03 (8). Whenever the county treasurer shall discover any error or inadequacy in the description of any parcel of land on the tax roll he may at any time before giving notice of sale of lands for delinquent taxes, correct such description on the tax roll. When such correction is made the county treasurer shall make a marginal note in the tax roll opposite such correction stating when made and subscribe his name thereto.

SECTION 3. 74.26 (1) of the statutes is amended to read:

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, unless extended as provided in \* \* \* section 74.03 (5a), and the proportion of the state taxes and state special charges collected from the towns, cities and villages under \* \* \* section 74.03 (5), on or before \* \* \* March 22 in each year. \* \* \* The several county treasurers shall, if extensions as provided in \* \* \* section 74.03 (5a) were made, pay to the state treasurer, the full balance due of state trust fund loans charged to their respective counties, and the balance due on state taxes and state special charges, on or before August 15 in each year, as provided in \* \* \* section 74.03 (8).

Approved May 10, 1943.