

longer than anticipated and is thereby financially unable to bear the expense of treatment.

SECTION 64. 145.03 (1) is amended by substituting “(3)” for “(9)” in the reference to “subsection (9) of section 20.43.”

SECTION 65. The last sentence of section 168.12 (1) of the statutes is amended by substituting “20.056 (2)” for “20.58”.

SECTION 66. SECTION 60 shall take effect July 1, 1944. The state aid provided for in said SECTION, payable during the fiscal year 1944-1945 and during each succeeding year, shall apply to the school year 1943-1944 and each succeeding corresponding school year, respectively.

SECTION 67. This act shall take effect on July 1, 1943; except that SECTIONS 17 and 57 of this act shall take effect upon passage and publication, and SECTIONS 3, 20, 24, 36 and 51 shall take effect at the close of business on June 30, 1943.

Approved May 12, 1943.

No. 112, S.]

[Published May 16, 1943.

**CHAPTER 133.**

AN ACT to amend 70.68 (4), 74.02, 74.03 (1), (3), (4), (5a) and (6), and 74.17; to repeal and recreate 70.68 (1), 74.03 (2), (5), (7), (8), (9) and (10), 74.26 (1) and (2); and to create 74.031, 74.33 (3) of the statutes, relating to instalment payment of real estate taxes.

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

SECTION 1. 70.68 (1) of the statutes is repealed and recreated to read:

70.68 (1) WARRANT; CLERK TO ATTACH. The town, city or village clerk shall attach to the tax roll a warrant substantially in the following form:

THE STATE OF WISCONSIN to.....,  
 treasurer of the town, city or village 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 opposite to their respective names, and to the several parcels of land therein described at the time or times as provided by law, which amount in total to the sum of....., 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 may levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed.

Given under my hand this.....day of.....  
19....., Clerk, town, city  
or village of.....

SECTION 2. 70.68 (4) of the statutes is amended to read:

70.68 (4) In cities of the second, third and fourth classes on \* \* \* receipt of such tax roll the treasurer shall give one week's notice thereof in the official paper. Such notice shall specify \* \* \* *how and when taxes must be paid.* In cities authorized by charter to sell land for nonpayment of city taxes, the city treasurer shall give notice of collection of taxes in such form and manner as is provided in said charter.

SECTION 3. 74.02 of the statutes is amended to read:

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 3 or more public places in such town, city or village, that the tax roll for the same is in his hands for collection \* \* \*. *Such notice shall specify how and when taxes must be paid.*

SECTION 4. 74.03 (1) of the statutes is amended to read:

74.03 (1) Commencing with the \* \* \* 1943 tax roll, all personal property taxes shall be paid on or before \* \* \* *February 28* and all real estate taxes may be paid in 2 instalments, as provided in this section.

SECTION 5. 74.03 (2) of the statutes is repealed and recreated to read:

74.03 (2) SEMIANNUAL PAYMENTS. Each and every person or corporation charged with real estate taxes on a tax roll in the hands of the town, city or village treasurer shall pay to such treasurer the full amount thereof on or before February 28 next following the receipt of such tax roll by such treasurer, or he may pay the same in 2 equal instalments as follows:

(a) The first instalment shall be paid to the town, city or village treasurer on or before January 31.

(b) The second instalment shall be paid to the county treasurer, except as provided in subsection (10), without interest on or before July 31 next succeeding.

SECTION 6. 74.03 (3) and (4) of the statutes are amended to read:

74.03 (3) SPECIAL ASSESSMENTS, \* \* \* DRAINAGE TAXES. The payment of special assessments provided for in section 62.21 may be made in 2 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 *or taxes and assessments levied pursuant to chapters 88 and 89* shall be subject to payment in instalments \* \* \*.

(4) When the first instalment of the real estate taxes *or special assessments* so charged is not paid on or before January 31, the whole amount of such real estate taxes *or special assessments* shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before \* \* \* February 28 by the town, city or village treasurer. All such taxes *and assessments* remaining unpaid on March 1 shall be \* \* \* delinquent and returned to the county treasurer as provided in section 74.17. Thereafter such taxes shall be collected by the county treasurer with interest at the rate of eight-tenths of one per cent per month or fraction thereof from January 1 next preceding.

SECTION 7. 74.03 (5) of the statutes is repealed and recreated to read:

74.03 (5) LOCAL TREASURER'S SETTLEMENT. (a) On or before March 15, the town, city or village treasurer shall settle for all collections made by him on taxes and assessments.

(b) He shall pay to the proper treasurer all collections on taxes and assessments levied pursuant to chapters 88 and 89, and all collections on special assessments of every character, or he shall retain such if levied by the town, city or village of which he is treasurer.

(c) He shall pay to the county treasurer for the use of the metropolitan sewerage district all payments made on taxes levied pursuant to section 59.96.

(d) Out of the remaining general property taxes collected he shall 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, unless the governing body thereof shall have extended such loans pursuant to section 74.03 (5a). He shall next set aside and pay over to the proper treasurer the full amounts levied on the property of such town, city or village for high school tuition. 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, high school tuition and metropolitan sewerage district taxes. In cities operating schools pursuant to sections 40.50 to 40.60 he shall retain such proportion levied for school purposes. He 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 a similar proportion for the town, city or village. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in section 74.26, and likewise remit such county school moneys as provided by law.

SECTION 8. 74.03 (5a) and (6) of the statutes are amended to read:

74.03 (5a) The governing body of any \* \* \* town, city or village which collects taxes pursuant to this section may, by resolution, extend the time for the payments due on state trust fund loans levied on the property in such municipality up to and including August 15. A copy of said resolution shall be filed with the commissioners of public lands not later than February 1 of said year. Such total payment due on state trust fund loans shall bear interest from March 15 to August 15 at the rate currently received on loans by the commissioners of public lands. *Said commissioners shall immediately notify the treasurer of the county in which such town, city or village is located of such extension.*

(6) The second instalment of real estate taxes *and special assessments* remaining unpaid on August 1 shall be \* \* \* delinquent and shall be subject to interest at the rate of eight-tenths of one per cent per month or fraction thereof from \* \* \* January 1 next preceding until paid or until the property upon

which such taxes are levied is sold at the next tax sale as provided by law.

SECTION 9. 74.03 (7), (8), (9) and (10) of the statutes are repealed and recreated to read:

74.03 (7) DISTRIBUTION OF INTEREST COLLECTED. (a) All interest collected by the county treasurer on metropolitan sewerage district taxes levied under section 59.96 shall be retained by the county treasurer and credited to the sinking fund for the retirement of metropolitan sewerage area bonds, except as provided in section 74.03 (8).

(b) All interest collected by the county treasurer on special assessments levied under section 62.20 or 62.21, which are held in trust for collection, shall be paid over to the respective town, city or village treasurer.

(c) All interest collected by the county treasurer on taxes and assessments levied under chapters 88 and 89 shall belong to the respective drainage districts, except as provided in section 74.03 (8).

(d) All interest collected by the county treasurer on other taxes and special assessments both prior and subsequent to the tax sale shall be retained by the county treasurer for the use of the county, except as otherwise required by section 75.01.

(8) FIRST SETTLEMENT BY COUNTY TREASURER. (a) On or before August 20, the county treasurer shall settle for all collections on delinquent and postponed taxes and special assessments made by him up to and including July 31.

(b) He shall pay over to the proper treasurer all collections on drainage taxes and assessments authorized by chapters 88 and 89.

(c) He shall pay to the treasurer of the political subdivision levying the same all collections on special assessments levied pursuant to section 62.20 or 62.21, which are held in trust for collection.

(d) He shall retain for the use of the county all payments made on special assessments levied under section 27.065.

(e) He shall retain for the use of the metropolitan sewerage district all payments made on taxes levied pursuant to section 59.96.

(f) Out of the remaining proceeds of the general 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 trust fund loans. He shall next set aside and pay to the town, city or village treasurer any balance due on levies for high school tuition. The town, city or village treasurer shall promptly remit such amounts to the proper treasurers. The county treasurer shall then pay to each town, city or village treasurer such proportions of the balances due on levies for school and for town, city or village purposes (including special assessments not returned in trust) as the balance of the general taxes and special assessments collected in such town, city or village bears to the total balance then due on all general levies and special assessments, except those referred to in paragraphs (b), (c), (d) and (e). In cities operating schools pursuant to sections 40.50 to 40.60 the city treasurer shall retain such proportion levied for school purposes, and elsewhere the town, city or village treasurer shall pay such proportion to the school treasurers. The county treasurer shall retain like proportions of the balances due on state taxes, state special charges, county school tax, other county taxes and county special charges. The county treasurer shall remit the proportions retained on state taxes and state special charges to the state treasurer as provided in section 74.26, and likewise remit the amount retained for county school taxes as provided by law.

(g) The county board of any county may authorize and direct its county treasurer to settle in full for all taxes, or special assessments, or both, within one month after the return of such taxes and special assessments pursuant to section 74.17. Such settlements shall be made with interest for special assessments levied under section 62.20 or 62.21 and for taxes and assessments levied pursuant to chapters 88 and 89. Settlements for all other taxes and special assessments shall be made without interest.

(9) SUBSEQUENT SETTLEMENTS BY COUNTY TREASURER. (a) Subsequent to the settlement provided in subsection (8), the county treasurer shall on the twentieth day of each month make payments to the treasurer of the state and of each town, city or village out of the proceeds of the delinquent taxes and special assessments of such town, city or village, other than those referred to in paragraph (h), collected by him up to and including the last day of the preceding month which have not been included in a previous settlement, until the state and each town, city,

village or school district shall have received in full their levies for that year on the property of such town, city or village. Such payments shall be made by the county treasurer out of the taxes collected for each particular town, city or village in the order of preferences set forth in paragraphs (b) to (g).

(b) He shall first set aside and pay to the proper treasurers any balances due on state trust fund loans and high school tuition levies in the order named. The town, city or village treasurer shall promptly remit the amount so received on high school tuition levies to the school districts entitled thereto.

(c) He shall next set aside and pay to the state treasurer the balances due on state taxes and state special charges in the order named.

(d) He shall next set aside and remit as provided by law the balance on the county school tax. The county board of any county may authorize and direct its county treasurer to pay the entire balance due on aid to common schools subsequent to the settlement provided in subsection (8), in which case the amount set aside pursuant to this paragraph shall be retained by the county treasurer for county purposes.

(e) He shall next retain for the county the balance due on county taxes levied for social security pursuant to sections 47.08, 48.33 and 49.37.

(f) He shall next pay to the treasurer of each town, city or village the balance due on school levies and the balance due on town, city or village taxes and special assessments other than those referred to in paragraph (h). Out of the moneys so received the town, city or village treasurer shall first set aside and pay over to each school district treasurer the balance due on school district levies, except that in cities operating schools pursuant to sections 40.50 to 40.60 the city treasurer shall retain such balance.

(g) He shall finally retain any balance due on account of other county taxes and charges.

(h) All collections during the preceding calendar month on special assessments under sections 62.20 and 62.21, which are held in trust for collection, and drainage taxes and assessments authorized by chapters 88 and 89 shall be paid to the proper treasurers on the twentieth day of each month. All such collections on taxes and assessments levied pursuant to sections 59.96 and 27.065 shall be retained by the county treasurer.

(10) MILWAUKEE. In any city authorized by its charter to sell land for nonpayment 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 February 25, 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 as provided in the city charter.

(b) On or before February 25, 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 shall be as provided in the charter of such city.

SECTION 10. 74.031 of the statutes is created to read:

74.031 **INSTALMENT TAX PAYMENT. COMMON COUNCIL TO PROVIDE FOR.** (1) The common council of any city other than a city authorized by its charter to sell land for nonpayment of city taxes, the board of trustees of any village or the town board of any town shall have power by ordinance to provide for the payment of real estate taxes or special assessments in 3 or more instalments as provided by this section. As to any city authorized by its charter to sell land for nonpayment of city taxes the provisions of section 74.79 shall apply.

(2) **PERSONALTY TAXES ANNUAL, REALTY IN INSTALMENTS.** Except in any city authorized by its charter to sell land for nonpayment of city taxes all personal property taxes shall be paid on or before February 28. Each and every person or corporation charged with real estate taxes in the hands of the city, village or town treasurer shall pay to such treasurer the full amount thereof on or before February 28 next following the receipt of such tax roll by such treasurer, or he may pay the same in instalments pursuant to this section and the ordinance enacted thereunder.

(3) **INSTALMENTS DUE, PENALTIES.** Such ordinance may postpone the time for the payment of a portion of the real estate



taxes assessed in such city, village or town for a period of time not exceeding 6 months from January 31 so that real estate taxes may be paid to the city, village or town treasurer in 3 or more instalments beginning on or before January 31, each to be due on the last day of the month designated, under the conditions hereinafter specified. On any instalment date a taxpayer may pay the balance of the taxes due. Such ordinance may establish penalties for failure to pay instalments when due. Such ordinance must provide that not less than an aggregate of one-half of any tax paid in instalments shall be due and payable on or before April 30.

(4) SPECIAL ASSESSMENTS; DRAINAGE TAXES. Such ordinance may permit the payment of special improvement assessments levied under section 62.21 in the same number of installments and on the same conditions authorized for general real estate taxes. No other special assessments, or taxes and assessments levied pursuant to chapters 88 and 89, shall be subject to instalment payment.

(5) DELINQUENT FIRST INSTALMENT; INTEREST. When the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of such real estate taxes or special assessments shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before February 28 by the town, city or village treasurer. All such taxes and special assessments remaining unpaid on March 1 shall be delinquent, and shall be collected by the town, city or village treasurer with interest at the rate of eight-tenths of one per cent per month or fraction thereof from January 1 next preceding.

(6) OTHER DELINQUENT INSTALMENTS; INTEREST. If any taxes, the payment of which shall have been thus postponed, shall not be paid in full on or before the final date fixed in such ordinance, the unpaid portion of such postponed taxes shall be delinquent, and such taxes shall be collected together with interest thereon at eight-tenths of one per cent per month or fraction thereof from January 1 preceding in lieu of accumulated penalties imposed pursuant to subsection (3). Any such taxes remaining delinquent on August 1 shall be returned to the county treasurer for collection as provided in subsection (9).

(7) COLLECTION BY BANKS. The treasurer of any city, village or town, subject to approval by the governing body, may desig-

nate banks to which taxpayers may pay instalments of taxes and may provide for the remuneration of such banks. Notice of such fact with the names and location of the banks shall be given in villages and towns by posting the same in 5 public places in such villages and towns, and in cities by publication thereof twice in the official newspaper of such city. The receipts of any bank designated in the notice herein provided for shall protect the taxpayer to the same extent as if the same were signed by the treasurer in person.

(8) LOCAL TREASURER'S SETTLEMENTS, MONTHLY. (a) On or before the fifteenth day of each month succeeding the first payment date as provided pursuant to subsection (3), the city, village or town treasurer shall settle for all collections made by him on the tax roll up to and including the last day of the preceding month and subsequent to the period included in any previous settlement.

(b) He shall pay to the proper treasurer all collections on taxes and assessments levied pursuant to chapters 88 and 89, and all collections on special assessments of every character, or he shall retain such if levied by the city, village or town of which he is treasurer.

(c) He shall pay to the county treasurer for the use of the metropolitan sewerage district all payments made on taxes levied pursuant to section 59.96.

(d) Out of the remaining general property taxes collected he shall 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 city, village or town. He shall next set aside and pay over to the proper treasurer the full amounts levied on the property of such city, village or town for high school tuition. The city, village or town 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 city, village or town 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, high school tuition and metropolitan sewerage district taxes. In cities operating schools pursuant to sections 40.50 to 40.60 he shall retain such proportion levied for school purposes. He 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 a similar proportion for the city, village or town. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in section 74.26 and likewise remit such county school moneys on March 22 and August 20 as provided by law.

(9) DELINQUENT TAXES RETURNED. The city, village or town treasurer shall retain the tax roll and make collections thereon to and including July 31. On or before August 15 he shall return the tax roll to the county treasurer in the manner provided by section 74.17. The county board of any county may authorize and direct its county treasurer to settle in full for all taxes, or special assessments, or both, within one month after the return of such taxes and special assessments to the county. Such settlements shall be made with interest for special assessments levied under section 62.20 or 62.21 and for taxes and assessments levied pursuant to chapters 88 and 89. Settlements for all other taxes and special assessments shall be made without interest.

(10) COLLECTION BY COUNTY. All taxes returned as delinquent shall thereafter be collected by the county treasurer, with interest thereon, and all actions and proceedings commenced and pending for the collection of any personal property tax shall be thereafter prosecuted and judgments therein shall be collected by the county treasurer. Any city, village or town may retain for collection the delinquent personal property taxes as provided by section 74.19, in which case such taxes shall be included as fully paid in arriving at the proportions to be paid in the final settlement pursuant to subsection (8).

(11) COUNTY TREASURER'S SETTLEMENTS. (a) The county treasurer shall on the twentieth day of each month make payments to the treasurer of the state and of each city, village or town out of the proceeds of the delinquent taxes and special assessments of such city, village or town, other than those referred to in paragraph (h), collected by him up to and including the last day of the preceding month which have not been included in a previous settlement, until the state and each city, village, town or school district shall have received in full their levies for that year on the property of such city, village or town. Such payments shall be made by the county treasurer out of the taxes collected for each particular city, village or town in the order of preference set forth in paragraphs (b) to (g).

(b) He shall first set aside and pay to the proper treasurers any balances due on state trust fund loans and high school tuition levies in the order named. The city, village or town treasurer shall promptly remit the amount so received on high school tuition levies to the school districts entitled thereto.

(c) He shall next set aside and pay to the state treasurer the balances due on state taxes and state special charges in the order named.

(d) He shall next set aside and remit as provided by law the balance on the county school tax. The county board of any county may authorize and direct its county treasurer to pay the entire balance due on aid to common schools subsequent to the final settlement provided in subsection (8), in which case the amount set aside pursuant to this paragraph shall be retained by the county treasurer for county purposes.

(e) He shall next retain for the county the balance due on county taxes levied for social security pursuant to sections 47.08, 48.33 and 49.37.

(f) He shall next pay to the treasurer of each city, village or town the balance due on school levies and the balance due on city, village or town taxes and special assessments other than those referred to in paragraph (h). Out of the moneys so received the city, village or town treasurer shall first set aside and pay over to each school district the balance due on school district levies, except that in cities operating schools pursuant to sections 40.50 to 40.60 the city treasurer shall retain such balance.

(g) He shall finally retain any balance due on account of other county taxes and charges.

(h) All collections during the preceding calendar month on special assessments under sections 62.20 and 62.21, which are held in trust for collection, and drainage taxes and assessments authorized by chapters 88 and 89 shall be paid to the proper treasurers on the twentieth day of each month. All such collections on taxes and assessments levied pursuant to sections 59.96 and 27.065 shall be retained by the county treasurer.

(12) DISTRIBUTION OF INTEREST COLLECTED. (a) All interest and penalties, if any, collected by the city, village or town treasurer on real estate and personal property taxes and special assessments before the return of the tax roll as provided in subsection (9) shall be retained by such treasurer.

(b) All interest collected by the county treasurer on metropolitan sewerage district taxes levied under section 59.96 shall be retained by the county treasurer and credited to the sinking fund for the retirement of metropolitan sewerage area bonds, except as provided in subsection (9).

(c) All interest collected by the county treasurer on special assessments levied under section 62.20 or 62.21, which are held in trust for collection, shall be paid over to the respective city, village or town treasurer.

(d) All interest collected by the county treasurer on taxes and assessments levied under chapters 88 and 89 shall belong to the respective drainage districts, except as provided in subsection (9).

(e) All interest collected by the county treasurer on other taxes and special assessments both prior and subsequent to the tax sale shall be retained by the county treasurer for the use of the county, except as otherwise required by section 75.01.

(13) **OTHER STATUTES MODIFIED.** Whenever any city, village or town shall provide for the instalment payment of real estate taxes pursuant to this section, then section 74.03 shall not be applicable to such city, village or town but shall be superseded by the provisions of this section. Any other conflicting statutory provision is hereby modified to the extent required to make this section operative.

SECTION 11. 74.17 of the statutes is amended to read:

74.17 The treasurer shall on or before the \* \* \* *dates prescribed in sections 74.03 (5) and 74.031 (9)* 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 statements, 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 \* \* \* *sections 74.03 (8) and 74.03 (9) and in section 74.031 (11)*. 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 the 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 subscribing his name thereto.

SECTION 12. 74.26 (1) and (2) are repealed and recreated to read:

74.26 (1) On or before March 22 in each year the several county treasurers shall pay to the state treasurer the amounts of state trust fund loans, state taxes and state special charges collected from the towns, cities and villages up to and including March 15 pursuant to sections 74.03 (5) and 74.031 (8). On or before August 20 in each year they shall pay to the state treasurer all collections of the foregoing character made pursuant to sections 74.03 (8) and 74.031 (8). On the twentieth day of each month thereafter they shall pay to the state treasurer any residue on state trust fund loans, state taxes and state special charges collected during the preceding calendar month pursuant to sections 74.03 (9) and 74.031 (11).

(2) Every county treasurer shall, at the time for making such payments, file with the state treasurer an affidavit that he has returned and paid into the state treasury the amounts of state trust fund loans, state taxes and state special charges required by subsection (1), specifying the amount received from or collected on the property of each town, city or village; and if any county treasurer shall fail to make and file such affidavit and pay into the state treasury the amounts so required he shall, in addition to other penalties prescribed by law, forfeit \$1,000 which shall be collected for the benefit of the state upon the official bond of such treasurer.

SECTION 13. 74.33 (3) of the statutes is created to read:

74.33 (3) (a) The county treasurer of any county shall, whenever on September 1 in any year the number of tax delinquent parcels of land to be sold for taxes in such year exceeds 20,000,

and when so directed by a resolution of the county board of such county adopted by the affirmative vote of three-fourths of the members elect, instead of using the procedure referring to listing, publication and posting as authorized in subsections (1) and (2), use the following procedure: He shall, during the last week of September in each year, prepare, and cause to be published and posted a notice stating that so much as may be necessary of each tract of land upon which the taxes have been returned as delinquent and which remain unpaid on the third Tuesday in October next, except public lands held on contract and lands mortgaged to the state, as shown on the official roll of delinquent taxes in his office, will, on said third Tuesday in October and the next succeeding days, be sold by him at public auction at a named public place, at the county seat, for the payment of taxes and interest thereon. He shall cause such notice to be published once in each week for 2 successive weeks in each newspaper of general circulation published in the English language in his county possessing the qualifications specified in section 331.20, and if there be none, in at least one such newspaper and such other like newspapers published in adjoining counties as the county board by resolution may direct. Such notice shall be at least 6 inches long and 4 inches wide and shall be charged and paid for at the advertising space rates regularly charged by each such newspaper. The county treasurer shall cause such notice to be given for posting to the clerk of each town, village, and city in his county and such clerk shall post such notice in a conspicuous place in his office and shall certify to such county treasurer that he has so posted such notice. The county treasurer shall post such notice in 3 other public places in such county and in a conspicuous place in his office. Proof of all such publications together with the town, village and city clerk's affidavits and the county treasurer's affidavit that posting of such notice has been made as required by law, shall be filed in said county treasurer's office. In case the county board elects to use such method, such treasurer need not comply with the provisions relating to listing, publishing and posting as prescribed in subsections (1) and (2) but the notice herein provided for, when completed, shall be deemed sufficient notice of such tax sale.

(b) Such notice shall be substantially in the following form and language:

OWNERS OF REAL ESTATE LOCATED IN  
TOWNS                                 VILLAGES                                 CITIES

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**TAKE NOTICE**

On October ....., 19....., and the next succeeding days, ....., Treasurer of.....county, will in his office in the courthouse, (county seat), Wisconsin, sell at public auction so much as may be necessary of each tract of land upon which the taxes have been returned as delinquent and are on said date still unpaid, for the payment of the taxes and interest due thereon. This sale will include all real estate listed in the county treasurer’s official roll of delinquent taxes for the tax levy year ....., except public lands held on contract and lands mortgaged to the state. If you are in doubt as to whether the taxes on your land are paid, consult the county treasurer.

**PAY YOUR TAXES NOW.**

By so doing you will prevent sale of your property for taxes and you will stop the further addition of interest charges.

(Name of county treasurer)  
County Treasurer

.....County

SECTION 14. This act shall take effect July 31, 1943.

Approved May 13, 1943.

No. 141, S.]

[Published May 16, 1943.

**CHAPTER 134.**

AN ACT to create 59.08 (45) and 66.051 of the statutes, granting powers to counties and municipalities to enact blackout ordinances.

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

SECTION 1. 59.08 (45) of the statutes is created to read:

(59.08) (45) Enact ordinances regulating blackouts (including uniform air raid signals), providing penalties for violations