

America, Marine Corps League, Disabled American Veterans of the World War of the United States, or the Military Order of the Purple Heart, containing permanent memorial tablets with the names of the enlisted men of any given town, city or county, who died in service during the Civil, Spanish-American War or World War I and II inscribed thereon and all personal property owned by such organizations, and all buildings erected or purchased by any county, city, town or village as memorials to the soldiers, sailors and marines of this state who served in the late World War. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

Approved February 11, 1944.

No. 437, S.]

[Published February 17, 1944.]

CHAPTER 574.

AN ACT to correct errors and to clarify the language of certain acts of the 1943 session of the legislature; to amend 25.01 (3) and 40.87 (3), and to create 40.87 (1) (g) and 65.07 (1) (1) of the statutes, relating to the loaning from the school trust fund to schools for their operation and maintenance, to granting of elementary aids to districts on account of special teachers employed, elementary school aids, the disposition of difference between counties and taxing districts in connection with tax certificates and delinquent taxes and to a common council contingent fund in cities of the first class.

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

SECTION 1. 21.80 (5), (6), (7) and (8) of the statutes are amended to read:

21.80 (5) The penalties and interest which * * * shall be waived pursuant to this section are those for nonpayment of all taxes or assessments, general or special, falling due during the period of military service of any person against either real or personal property of which such person is the bona fide owner or in which he has a beneficial interest.

(6) The person owning or having an interest in any property

in respect to which such order is made, his agent or attorney, may file with the county treasurer or with the city treasurer of cities authorized by law to sell lands for the nonpayment of taxes as to such taxes and assessments a certified copy of such order of suspension together with an affidavit in triplicate, sworn to by such person or his agent or attorney setting forth the name of the owner, the legal description of the property, the type of property, when acquired, volume and page number where such deed was duly recorded if acquired by deed and the name of the estate if acquired by descent, amount of delinquent taxes if any, and the names of the holders of any outstanding mortgage, lien or other incumbrance. Upon such filing the county treasurer or the city treasurer, as the case may be, shall file a first copy thereof in the office of the register of deeds of such county, the second copy to be filed in the office of * * * such treasurer, as the case may be, wherein there will be marked, in the tax sale record book or such other record books as he may maintain, proper notation to the effect that a person in military service is the holder of the legal title thereto and has made application for special relief as herein provided, and the third copy shall be immediately forwarded to the office of the clerk of the town, city or village wherein the property is located, or if it be located in a city authorized to sell lands for nonpayment of its taxes to the tax commissioner thereof, who shall make an appropriate notation thereof on his records.

(7) Any person seeking relief under this section, within 6 months after termination of his military service, or his agent or attorney, or in case of death of such person, his personal representative, widow or heir at law, may apply to the county treasurer of the county, or the city treasurer of cities authorized by law to sell lands for the nonpayment of taxes, as the case may be, wherein such property is located for an agreement for scheduled installment payments, covering the taxes accrued during such person's period of military service, provided that such taxes will be paid over a period of time equal to a period no longer than twice the length of military service of such person, in equal periodic installments of not less than \$10, and subject to such other terms as may be just and reasonable.

(8) In the event default is made by the applicant in the performance of any of the provisions of such agreement, * * *

*such treasurer, as the case may be, shall forthwith notify the applicant of such default and the amount and date due, by written notice either served personally or by registered mail with return receipt demanded to the address set forth in such application. If such defaulted payment is not fully made within 10 days after service of such notice, then * * * such treasurer without further notice may declare that the entire amount of such tax subject to the scheduled installment payment shall be immediately due and payable and that such agreement is fully rescinded and terminated. Thereupon * * * the county treasurer shall notify the register of deeds and the town, city or village treasurer thereof, or if the city treasurer of cities authorized by law to sell lands for the nonpayment of taxes the latter shall notify the register of deeds and the county treasurer and such officers and * * * shall make appropriate notations thereof on their records. Thereafter, the county treasurer or city treasurer as to taxes of cities authorized by law to sell land for the nonpayment of taxes, may without further order of the court enforce the collection of such tax or assessment and sell such tax certificates together with such penalties and interest as may have accrued thereon from the date of default of such scheduled installment payment.*

SECTION 2a. 25.01 (3) of the statutes is amended to read :

25.01 (3) Any of said funds may be loaned to school districts or boards of education by whatever name designated, to be used *for the operation and maintenance of schools*, in erecting and remodeling school buildings or teacherages, in the purchase of teacherages, teacherage sites, schoolhouse sites, transportation vehicles, school equipment, or school playgrounds, or in refunding their indebtedness, and for other purposes authorized by law; or to towns, villages, cities, counties, boards of education and local boards of vocational and adult education of any city within the state, as hereinafter provided; and every such school district, town, village, city or county, board of education and local board of vocational and adult education is empowered to borrow of said commissioners, from said funds or either of them, such sum or sums of money, for such time and upon such conditions as may be agreed upon between said commissioners and the borrower; subject, however, to the limitations, restrictions and conditions hereinafter set forth. In this chapter any such school district,

town, village, city or county board of education or local board of vocational and adult education, or all of them, may be designated by the word "municipality" or the word "municipalities."

SECTION 2. 40.87 (1) (g) of the statutes is created to read:

40.87 (1) (g) Any school district which employs special teachers pursuant to section 41.01 shall be apportioned aid under this section and section 59.075 for as many teachers as are represented by the sum of the number of elementary teachers for which such district is entitled to aid pursuant to section 40.87 (1) (d), (e) and (f) and the number of special teachers employed pursuant to section 41.01 on condition that the apportionment on account of such special teachers under the provisions of this section shall not exceed the difference between the special aids provided for under section 41.03 and the actual cost of such special classes as limited by section 41.03 (1).

SECTION 3. 40.87 (3) of the statutes is amended to read:

40.87 (3) For the purposes of subsections (3) and (4) an elementary teacher is defined as one who devotes the whole or * * * a portion of his time to teaching, or supervising grades below the ninth. *To determine the number of full-time elementary teachers represented by teachers who devote a portion of their time to teaching grades below the ninth, for which aid may be granted, the sum of the percentages of such teachers' time as is devoted to grades below the ninth, shall be reduced to a whole number, and major fractions shall be considered as one teacher.* Substitute teachers or part-time teachers teaching continuously for the entire school year beginning in September and ending in June shall be counted in determining the amount to be distributed to school districts.

SECTION 4. 65.07 (1) (1) of the statutes is created to read:

65.07 (1) (1) A sufficient common council contingent fund.

SECTION 5. 66.54 (6) (a) and (b) of the statutes are amended to read:

66.54 (6) (a) Whenever any public improvement has been made and has been accepted by the governing body of the municipality, it may cause to be issued to the contractor for such public improvement, a contractor's certificate as to each parcel of land against which special assessments have been levied for the unpaid balance of the amount chargeable thereto, describing each parcel.

Such certificate shall be substantially in the following form:

\$..... (name of municipality) No.....

CONTRACTOR'S CERTIFICATE FOR CONSTRUCTION OF.....

(name of municipality)

Issued pursuant to Section 66.54 (6) Wis. Stats.

We, the undersigned officers of the (name of municipality), hereby certify that (name and address of contractor) has performed the work of constructing..... in

.....benefiting the following premises,

to wit: (insert legal description) in the (name of municipality),

.....County, Wisconsin, pursuant to a

contract entered into by said (name of municipality) with the

said (name of contractor), dated....., and that

.....entitled to the sum of dollars,

being the unpaid balance due for said work chargeable to the property hereinabove described.

NOW, THEREFORE, if the said sum shall not be paid to the * * * treasurer of (name of municipality) * * * before the first day of December, next, the same shall be * * * extended upon the tax roll of the (name of municipality) against the property above described as listed * * * therein, and collected for * * *, as provided by law.

This certificate is transferable by endorsement but such assignment or transfer shall be invalid unless the same shall be recorded in the office of the clerk of the (name of municipality) and the fact of such recording is indorsed on this certificate. **THE HOLDER OF THIS CERTIFICATE SHALL HAVE NO CLAIM UPON THE (name of municipality) IN ANY EVENT, EXCEPT FROM THE PROCEEDS OF THE SPECIAL ASSESSMENTS * * * LEVIED FOR SAID WORK AGAINST THE ABOVE DESCRIBED LAND.**

This certificate shall bear interest at 6% per annum from its date to January 1 next succeeding. This certificate may be exchanged for the tax sale certificate resulting from the sale of the above described lands for failure to pay the special assessment levied for * * * the work hereinabove described. Given under our hands at (name of municipality), this day of....., 19.....

.....
(Mayor, President, Chairman)

Countersigned:

.....
 Clerk, (name of municipality)

ASSIGNMENT RECORD

Assigned by _____ to _____

..... of _____

(Original Con- (name of (Address of (Date and sig-
 tractor) Assignee) Assignee) nature of clerk)

(b) Such certificate shall in no event be a municipal liability and shall so state in bold face type printed on the face thereof. Upon issuance of said certificate, the clerk of the municipality shall *at once deliver to the municipal treasurer a schedule of each such certificate showing the date, amount, number, date of maturity, person to whom issued and parcel of land against which the assessment is made. The treasurer shall thereupon notify, by mail, the owner of said parcel as the same appears on the last assessment roll, that payment is due on said certificate at the office of said * * * treasurer, and if such owner shall pay such amount or part thereof so due, said clerk shall cause the same to be paid to * * * the registered holder of said certificate, and shall * * * indorse such payment on the face of said certificate and on * * * his record thereof.* The clerk shall keep a record of the names of the persons, firms or corporations to whom such contractor's certificates shall be issued and of the assignees thereof when the fact of assignment is made known to such clerk. Assignments of such contractor's certificates shall be invalid unless recorded in the office of the clerk of the municipality and the fact of such recording be indorsed on said certificate. * * * Upon final payment of the certificate, the same shall be delivered to the * * * treasurer of the municipality and by him delivered to such clerk. On the first of each month, to and including December 1, the treasurer shall certify to the clerk a detailed statement of all payments made on such certificates.

SECTION 6. 74.456 (2), (4) and (5) of the statutes are amended to read:

74.456 (2) Upon the filing of such affidavit the treasurer shall give notice in the manner hereinafter prescribed to the owners and mortgagees, if any, of record in the office of register of deeds of the county wherein such land is located, that it is proposed

to correct the description in such tax certificate to conform to the description in such assessor's affidavit. Such notice shall be given by service in the manner that a summons is served in a court of record, or by registered mail with return receipt of addressee demanded. If such notice cannot with due diligence be so served, it shall be served on such owner or mortgagee by publication thereof once a week for 2 successive weeks in a newspaper of general circulation published in the English language in the county where the land is located, and if there be none, then in a like newspaper printed in an adjoining county, and if there be none, then such notice shall be published in the official state newspaper. The affidavit and notice, together with affidavit of service * * *, registered mail return receipts or proof of publication, as the case may be, shall be filed in the office of treasurer who has applied for the corrective description.

(4) Such owners or mortgagee may within 20 days after the time of completion of service of such notice, file a written objection to the making of such correction with such treasurer. When such objection is filed, the matter shall be referred by such treasurer to the governing body of the town, city or village wherein such lands are located for a hearing on such objection. Such governing body shall have power to decide whether such correction shall be made and its decision shall be final and conclusive subject to being reviewed by certiorari in the circuit court of such county. A copy, certified to by the county treasurer or city treasurer, as the case may be, of the assessor's affidavit and notice together with affidavit of service * * *, registered mail return receipt or proof of publication, shall be filed *with such governing body*, when such objection is filed with such treasurer.

(5) When no objection to such correction shall have been made within the time hereinabove provided, or when after * * * *objection*, the correction has been permitted by such governing body, the county treasurer or such city treasurer, as the case may be, shall correct the real estate description in the tax sale certificate so as to conform to the proper description as set forth in the affidavit of the assessor. The fact of such correction will thereafter be indorsed by the proper treasurer on such tax sale certificates and on the record of tax sales and such indorsement shall be dated and signed by such treasurer in his official capacity. Any such tax sale certificate so corrected and

any tax deed issued thereon shall be as valid and effectual as if the proper real estate description for such lands had appeared in such tax sale certificate when first issued and in the assessment and tax roll, and in the duplicate tax roll and statement of unpaid taxes and list of delinquent lands provided for in the charter, pursuant to sections 74.17 and 74.03 (10) (a).

SECTION 7. 75.12 (3), (4), (5) and (6) of the statutes, are amended to read:

75.12 (3) Such notice of application for tax deed may be served by the owner and holder of any tax sale certificate sold by any county treasurer or by any city treasurer authorized by law to sell lands for nonpayment of city taxes or assessments, or by any person acting for such owner and holder. Such notice shall be served in the manner that service of a summons in a court of record is made, or by registered mail, with return receipt of the addressee only demanded. In the event that such notice cannot be given by use of either of the foregoing methods, the owner and holder of said tax sale certificate or his authorized agent shall make an affidavit setting forth the effort to make such service, the inability to do so, and shall file such affidavit with the county clerk as to county tax sale certificates, or in cities authorized by law to sell lands for nonpayment of city taxes or assessments with the city treasurer as to such city tax sale certificates. * * * *In such cases* the notice hereinabove provided shall be published by such owner and holder once a week for 3 successive weeks in a newspaper of general circulation published in the county wherein such lands are located, or if there be none then in a newspaper published in an adjoining county. If there is no newspaper in the same or an adjoining county then such notice shall be published in the official state paper. The affidavit of the owner and holder of the tax sale certificate *as to inability to secure service personally or by registered mail*, together with proof of publication of the notice, shall be deemed completed service of the notice of application for tax deed.

(4) * * * Before such *tax deed* shall be issued, proof of service, or the returned registered mail receipt, or proof of publication of the notice of application for tax deed shall be filed with * * * *the officer authorized by law to issue the same*, and a copy of such proof of service, returned registered mail receipt, or proof of publication with evidence of the cost thereof

shall be filed with the county treasurer as to county tax sale certificates and with such city treasurer as to city tax sale certificates. After such copies shall have been filed with the county treasurer or with such treasurer it shall be necessary to pay, in order to redeem such lot or tract of land, or any part or interest therein, in addition to the redemption value of the tax sale certificates, the sum of \$1 for each person served with such notice plus the cost of publication of the notice, if any. If there is no occupant of such lands as hereinbefore defined, the applicant for tax deed shall file an affidavit to that effect with the officer authorized by law to issue the tax deed.

(5) The grantee in any tax deed, his heirs or assigns, *or its successors or assigns*, shall never recover or be entitled to receive from any county or city of the first class the amount due on any tax sale certificate or certificates upon which such deed is issued, or any part thereof, if such deed be set aside or declared void solely upon the ground that the notice required by this section was not duly served or that the proof of such service was insufficient, or that the affidavit as to nonoccupancy was not duly made or was insufficient.

(6) No tax deed shall be taken upon any notice of application therefor after * * * *one year* from the last date of service of such notice.

SECTION 8. 75.365 (1) of the statutes is amended to read:

75.365 (1) Written agreements may be entered into and be operative between a county and any town, city, * * * village, *metropolitan sewerage district or area, farm drainage district, or any other territory, area or district for the benefit of which any taxes may be levied*, therein, upon prior authorization and approval thereof by the governing bodies thereof, providing for the disposition of liabilities of the county to such municipality upon or arising out of the return * * * *to said county of delinquent special assessments, delinquent general taxes, or both; the disposition of special assessment tax sale certificates, general tax sale * * * certificates, or both, of which the county may be the holder or owner; the liabilities of the county arising by virtue of its acquiring any or all of such tax certificates, and the disposition of such liabilities; the taking of tax deeds by the county or any or all of such tax sales certificates; the liabilities of the county arising out of the taking of any or all of such tax*

deeds and the disposition of such liabilities; the disposition and distribution of the proceeds of the sale of any or all of such tax sale certificates, the sale of the lands upon which such tax deeds are so taken, or both; and the determination and disposition of any and all liabilities of the county in respect to any of the foregoing.

Approved February 14, 1944.

No. 440, S.]

[Published February 17, 1944.

CHAPTER 575.

AN ACT to amend 60.19 of the statutes and to change the effective date of chapter 173, laws of 1943, relating to the terms of office of town and village officers.

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

SECTION 1. 60.19 of the statutes is amended to read:

60.19 Biennially, in the odd-numbered years, at the annual town meeting there shall be elected in each town the following officers, viz: 3 supervisors, one of whom shall be designated on the ballots as chairman, a town clerk, a treasurer, an assessor (2 or 3, if the town board at their last meeting before such election shall have so ordered), so many constables, not exceeding 3, as shall have been ordered by the last preceding annual town meeting. In all counties which contain a population of not less than * * * 500,000 such election shall be held biennially in the even-numbered years, and town officers shall hold office for 2 years. No person not an elector of the town shall hold any town office, and no person shall hold the offices of treasurer and assessor at the same time.

SECTION 2. Notwithstanding the provisions of section 60.19 of the statutes of 1941, in all counties which contain a population of not less than 100,000 and not more than 500,000, every town officer elected at the annual town meeting in 1944 shall be elected and hold office for a term of one year. Thereafter every town officer elected in such county shall be elected and hold office for a term of 2 years as provided in this act.

SECTION 3. Chapter 173, Laws of 1943 and this act shall not