

No. 134, A.]

[Published May 21, 1951.]

CHAPTER 216.

AN ACT to amend 88.14 and 89.37 (5) of the statutes, relating to drainage assessments.

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

SECTION 1. 88.14 (1) of the statutes is amended to read:

88.14 (1) Each city, town and village clerk shall insert in the tax roll for each year the amounts of the unpaid assessments and interest thereon due that year against the respective lands and corporations as certified to him by the secretary of the board. Such assessments and interest shall be collected by the treasurer of each respective town, city and village and if unpaid, returned by him to the county treasurer. Such assessments and interest shall be kept separate from general taxes and if unpaid shall be sold in the same manner as general taxes and a separate certificate of sale shall be issued therefor in substantially the same form as certificates of sale of lands for general taxes. If taxes and drainage assessments against the same lands are sold at the annual tax sale they shall be sold together to the same bidder. After the expiration of 5 years from the issuing of a drainage assessment certificate *dated prior to the effective date of this amendment and 3 years from the date of any such certificate issued subsequent to the effective date of this amendment* a deed substantially in the same form as a tax deed may be issued thereon. No drainage assessment deed shall cut off any unpaid or subsequent drainage assessment or tax nor shall any tax deed cut off any drainage assessment.

SECTION 2. 89.37 (5) of the statutes is amended to read:

89.37 (5) After the expiration of 5 years from the issuing of a drainage assessment certificate *dated prior to the effective date of this amendment and 3 years from the date of any such certificate issued subsequent to the effective date of this amendment*, a deed shall issue thereon in the same manner and upon the same notice or affidavit of nonoccupancy now required for the issuance of tax deeds, which deeds shall be in substantially the same form as tax deeds, provided that no such drainage assessment deed shall cut off or adversely affect any drainage assessment or instalment of any assessment falling due after the

assessment or instalment upon which such deed is issued, nor shall it cut off or adversely affect any additional assessment or assessment for repairs that may thereafter be made or fall due. No tax deed shall cut off any drainage assessment nor shall any drainage assessment deed cut off any tax.

Approved May 17, 1951.
