

CHAPTER 48

AN ACT to amend 74.12 (1) and (3) of the statutes, relating to actions of debt to collect personal property taxes.

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

74.12 (1) and (3) of the statutes are amended to read:

74.12 (1) In addition to the other remedies provided in this chapter an action of debt or an action of attachment shall lie in the name of the town, city or village, and, after the tax is returned as delinquent, in the name of the county, for any tax assessed against any person upon personal property remaining unpaid after * * * *February 28*. Summons or warrants in such action shall issue at the request of the treasurer of the town, city, village or county as the case may be and shall be subject to all the rules of law and practice applicable to actions of debt or attachment, except that the warrant of attachment shall be issued on the making and filing of an affidavit by the proper treasurer or district attorney that such taxes are delinquent. Such summons or warrant when issued by a justice of the peace may in addition to the other methods of service provided by law in justice's court be served as provided in s. 262.08 or 262.09. Such summons or warrant shall state that it is issued for the collection of a tax and judgment may be entered and execution issued as provided in this chapter. It shall be the duty of the district attorney upon request to attend and prosecute any action or proceeding commenced under any of the provisions of this chapter for the collection of a tax.

(3) Taxes collected in the manner provided by this section prior to the time they become due shall be figured at the rate of the previous year, but in the event that such rate shall exceed the rate for the current year any excess collected due to such difference in rate shall be refunded with interest at the rate of 6 per cent per annum on such excess covering the period from the date of collection to the first day of * * * *March* next following such collection.

Approved April 27, 1955.
