

No. 52, S.]

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## CHAPTER 46

AN ACT to amend 70.057 of the statutes, relating to the federal control over the Menominee Indians.

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

SECTION 1. 70.057 of the statutes is amended to read:

70.057 (1) General property taxes in Menominee county and Menominee town for the county, town and school operations of that portion of the \* \* \* year 1961 occurring after termination date shall be initially assessed and collected as provided in this section, and assessment and collection of taxes and charges therein for state, county, town and school operations in the year \* \* \* 1962 and thereafter shall be in accordance with the general provisions of the statutes relating to the assessment of property and the levy and collection of property taxes \* \* \* *except that the initial assessment roll and the proceedings before the board of review as prescribed in sub. (2) may serve for 1961 and 1962.* There shall be no state taxes or charges apportioned to Menominee county for payments into the state treasury in \* \* \* 1961. Taxes for \* \* \* 1961 county, town and school operations shall be levied and collected only for such portion of the calendar year \* \* \* 1961 as occurs after termination date. \* \* \* As used in this section, "termination date" means the date on which the secretary of interior causes to be published in the federal register the termination plan pursuant to section 7, P.L. 83-399, as amended.

(2) Real and personal property in Menominee town shall be assessed for taxes for \* \* \* 1961 operations, \* \* \* by the town assessor of Menominee town in an initial assessment roll, and such assessment shall be made as of the termination date at values as of the termination date and said roll completed \* \* \* *by the first Monday in July 1961,* and the initial taxes levied thereafter against such property on the initial tax roll shall be a lien upon the property against which they are assessed, superior to all other liens, effective as of the termination date. The town assessor of Menominee town shall deliver said assessment roll to the town clerk not later than \* \* \* *the first Monday in July 1961.* The board of review of Menominee town shall meet \* \* \* in accordance with s. 70.47. The county board of Menominee county and the town board of Menominee town shall forthwith upon conclusion of the meeting of the board of review, schedule and hold budget hearing and adopt budgets for that portion of the calendar year \* \* \* 1961 occurring after termination date \* \* \* in accordance with \* \* \* s. 65.90. Within one week of the conclusion of the meeting of the board of review, the town clerk shall transmit the detailed statements required by s. 70.53 \* \* \*, and within one week thereafter the secretary of state shall certify to the county clerk of Menominee county such amount

of state taxes and special charges as are chargeable to such county in accordance with this section. The county board shall proceed forthwith to fix and determine full value and the county tax rate as provided in ss. 70.61 and 70.62 and within one week after receipt of said certification by the secretary of state the county clerk shall apportion and certify to the town clerk the amount of the county taxes and other taxes and charges in accordance with s. 70.63. On or before the date of said certification by the county clerk, the clerk of the school district shall deliver to the town clerk a statement of the amount of taxes of the school district to be included in the initial tax roll of the town against the property in said town, which school district taxes shall be subject to the limitations of and determined as provided in this section. From said initial assessment roll, as corrected and completed, the town clerk shall forthwith make in accordance with ss. 70.65 and 70.66, an initial tax roll of Menominee town of the state taxes, state charges, county taxes, school district taxes and town taxes initially assessed as provided in this section, and within one week of the receipt of the certification from the county clerk shall deliver said initial tax roll with his warrant to the town treasurer. The taxes set forth in such initial tax roll shall be due and payable on or before 30 days after the date of the delivery of said roll to the town treasurer and if not paid within such time shall be delinquent. The town treasurer shall give notice in accordance with s. 74.02. The provisions of s. 74.03 for payment in 2 instalments shall be applicable except that the first instalment \* \* \* shall be paid on or before the due date of said taxes and the second payment shall be delinquent unless paid on or before 30 days after the initial due date of the taxes. The general provisions of the statutes relating to the collection and enforcement of property taxes, including without limitation by enumeration the provisions for the sale of land for nonpayment of taxes, tax titles, and settlements by local and county treasurers in respect to collections, shall be applicable to said initial tax roll and the taxes therein, except the delinquent interest shall be computed from the due date of said taxes specified herein, the settlement by the town treasurer shall be made on or before 15 days from the initial due date of the taxes in said initial roll, and settlements by the county treasurer shall commence with the second month after the month in which the settlement by the town treasurer is due.

(3) If termination occurs after joint school district No. 8 of the city of Shawano, et al., has voted its tax for the \* \* \* 1960-1961 school year and before July 1, \* \* \* 1961, the school board of said district shall thereupon estimate and add to its budget the additional costs of operation and maintenance of its schools for the portion of said school year occurring after termination attributable to the attachment to the district of the territory formerly comprising school district No. 1, Menominee reservation, Shawano and Oconto counties, and then determine the amount thereof, subject to the approval by the state superintendent of public instruction, to be assessed and levied against the property in said attached territory. The school district clerk shall thereupon deliver to the town clerk of Menominee town a statement thereof to be included as school district taxes in the initial tax roll of the town. \* \* \*

(4) The time prescribed \* \* \* for the performance of any act shall be regarded as directory only and later performance shall not affect the validity of the assessment and collection of taxes hereunder.

SECTION 1a. Chapter 259, laws of 1959, section 38 is amended to read:

(Chapter 259, laws of 1959) Section 38. The governor shall appoint the town board of Menominee town pursuant to SECTION 36 of this act within 20 days following the effective date of this act, and the first meeting of the town board shall be held within 10 days thereafter at the village of

Keshena. The town board, prior to the first election in Menominee town shall, under section 6.04 (4) of the statutes, divide the town into voting precincts and designate polling places, and the first election is directed to be held at such places.

SECTION 2. This act shall take effect on the date on which chapter 259, laws of 1959, becomes effective pursuant to SECTION 42 thereof.

Approved May 4, 1961.

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