

No. 682, A.]

[Published July 7, 1917.

**CHAPTER 571**

AN ACT to create subsection 40a of section 1038 of the statutes, relating to exemption from taxation.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new subsection is added to section 1038 of the statutes to read: (Section 1038) 40a. All real property, not exceeding twenty acres, of the Ebenezer Congregation of the Moravian Church of the town of Watertown, the income from which is used exclusively for religious purposes, so long as said property is actually so used.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 5, 1917.

No. 690, A.]

[Published July 7, 1917.

**CHAPTER 572**

AN ACT to create section 1149a of the statutes, forbidding the sale for taxes of any lands acquired by the state and providing for the payment of outstanding certificates against such lands, and making an appropriation.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. There is added to the statutes a new section to read: Section 1149a. (a) It shall not be lawful for any county, city or village treasurer to sell any lands which shall have been acquired by the state after the taxes become a lien thereon. When such lands shall have been returned delinquent to the county treasurer he shall certify to the commissioners of public lands a description thereof together with the amount of taxes charged against each separate description. The commissioners of public lands within ten days after the receipt of such certificate from the county treasurer shall consider the question of whether such taxes are just and legal, and if they so find shall order the same paid. They shall transmit a certified copy of their order to the secretary of state, and upon his audit and warrant drawn upon the state treasurer the amount of said taxes shall be paid out of the appropriation provided for carrying out the purposes of this section.

(b) No tax deed shall be issued upon any land the title of which shall have been acquired by the state after the same shall

have been sold for taxes and a tax certificate issued thereon. Upon the purchase by the state of any lands upon which there are tax certificates outstanding, the state department or agency making such purchase shall cause the amount of money required for the redemption thereof to be paid to the county treasurer. If such tax certificates shall not be so redeemed, the owner thereof may deposit the same with the county clerk who shall draw an order upon the county treasurer for an amount necessary to redeem the same and payable to the holder of the tax certificate. The amount of such order shall be paid by the county treasurer and deducted by him in his next settlement with the state treasurer for state taxes.

(c) Whenever, in any action brought by the state to set aside tax deeds outstanding on lands owned by the state, the court shall, as a condition of relief, order a certain amount to be paid by the state, the commissioners of public lands may order that the amount required by the order of the court as a condition of relief shall be paid from the state treasury. A certified copy of their order shall be filed with the secretary of state, and upon his audit thereof and his order drawn on the state treasurer the amount shall be paid to the clerk of the proper court or such other person as directed by the order of the court.

(d) The commissioners of public lands are authorized and empowered to negotiate with such parties as may hold tax deeds or tax certificates upon any of the public domain, and if the holder of such tax deed or deeds or tax certificate or certificates is willing to accept the amount of the taxes and interest thereon at the rate prescribed by section 1165, or if lands are in counties where the rate has been changed at the rate fixed by the county board, and the legal charges paid out by him for the purpose of securing said tax deed or tax certificate, the commissioners of public lands may, by their order, direct that he be paid such sums for a quitclaim deed of such lands or for the surrender of such certificate or certificates. A certified copy of such order may be filed with the secretary of state, and upon his audit thereof and an order drawn on the state treasurer, the same shall be paid to the person or persons indicated in the order of the commissioners of public lands.

SECTION 2. There shall be paid out of the general fund in the treasury to each of the following named towns a sum sufficient to reimburse the towns of Arbor Vitae, Farmington and Presque Isle in Vilas county, and the towns of Hazelhurst, Pine Lake.

Sugar Camp and Tomahawk Lake in Oneida county for the amounts of the tax certificates issued against so-called "Forestry" lands in said towns and thereafter erroneously cancelled and charged back to said towns on demand of the state board of forestry; and to reimburse the towns of Arbor Vitae, Conover, Farmington, Flambeau, Lincoln, Phelps, Plum Lake, Presque Isle, State Line and Washington in Vilas county, and the towns of Cassian, Crescent, Hazelhurst, Lynne, Minocqua, Newbold, Pelican, Pine Lake, Sugar Camp, Three Lakes, Tomahawk Lake and Woodruff in Oneida county for taxes erroneously omitted from the tax rolls in said several towns on the demand of the state board of forestry, and to reimburse said towns for taxes lost through the assessment of the same in 1913 under and pursuant to the provisions of section 1092m of the statutes, the same being chapter 740 of the laws of 1913, and which lands were legally assessable for said year under the general statutes, as the same are set forth and appear in detail in the report of George E. O'Connor, special referee, filed in the supreme court, in the case of State of Wisconsin ex rel. Walter C. Owen, attorney-general, vs. John S. Donald, secretary of state, in re petition of the Wausau Investment Company, et al.

SECTION 3. The said several towns hereinbefore named shall file with the secretary of state and with the commissioners of public lands (a) itemized claims, duly verified, setting forth the descriptions of each piece or parcel of land and the amounts of the tax certificates heretofore erroneously cancelled and charged back to such towns on the demand of the state board of forestry as set forth in detail in the said report of the special referee; and (b) itemized claims, duly verified, setting forth the descriptions of each piece or parcel of land and the amounts of the taxes on each of said descriptions of land which heretofore were erroneously omitted from taxation on demand of the state board of forestry, as set forth in the report of said special referee; and (c) itemized claims, duly verified, setting forth the descriptions of each piece or parcel of land and the amounts of the taxes on each said description for the taxes lost to such towns on account of having assessed such lands in the year 1913 under and pursuant to the provisions of section 1092m, the same being chapter 740 of the laws of 1913, and which lands were legally assessable for said year under the general taxation statutes as set forth in the report of the special referee.

SECTION 4. Upon receipt of the said itemized and verified claims the secretary of state shall audit the same and draw his warrant upon the state treasurer for the payment of the same out of the appropriation provided for carrying out the purposes of this act.

SECTION 5. If such tax deed or deeds or tax certificate or certificates or claim or claims shall be upon any lands or interest therein belonging to any of the trust funds, then the commissioners of public lands shall certify to the secretary of state the name of the fund or funds to which said lands or interest therein belongs, and the amount paid for such tax deed or deeds or tax certificate or certificates or claim or claims, and the secretary of state shall thereupon certify the same to the state treasurer, who shall thereupon transfer from the income of said fund or funds to the general fund the respective amounts thereof.

SECTION 6. There is hereby appropriated out of the general fund in the treasury a sum sufficient to carry out the provisions of this act.

SECTION 7. This act shall take effect upon passage and publication.

Approved July 5, 1917.

No. 699, A.]

[Published July 7, 1917.

## CHAPTER 573

AN ACT to renumber and amend section 4944—y of the statutes, and to amend section 20.18 of the statutes, relating to the Wisconsin industrial school for girls, and making an appropriation.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 4944—y of the statutes is renumbered to be section 4390, and amended to read: \* \* \* (*Section 4390*) It shall be unlawful for any person to encourage, aid, or abet any girl or woman committed to \* \* \* *the industrial home for women, or to the industrial school for girls, during the term of her commitment, to violate the rules and regulations of \* \* \* such institution; and any person who is convicted of encouraging, aiding, or abetting any woman or girl to so violate said rules, shall be deemed guilty of a misdemeanor and shall be fined in a sum not exceeding five hundred dollars or be imprisoned in the county jail or house of correction for a period of an indeterminate sentence not exceeding two years.*