

sions of chapter 202, so far as applicable and except as limited by or inconsistent with, the provisions of this chapter.

SECTION 3. This act shall take effect upon passage and publication.

Approved August 26, 1929.

No. 6, S.]

[Published August 29, 1929.

CHAPTER 441.

AN ACT to amend the introductory paragraph and paragraphs (b) and (c) of subsection (2) and to create subsections (3), (4) and (5) of section 74.03 of the statutes, relating to the time of payment of taxes.

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

SECTION 1. The introductory paragraph and paragraphs (b) and (c) of subsection (2) of section 74.03 of the statutes are amended to read: (74.03) (2) The common council of any city, * * * *the board of trustees of any village, and the board of any town*, shall have power to extend the time for the collection of all or a portion of the taxes, assessed for city, *village or town* purposes, to all persons desiring such extension, for a period of time not exceeding six months under the following conditions:

(b) No such extension of time shall be operative in favor of any taxpayer unless he shall have paid to the city, *village or town* treasurer, before the expiration of the time limited therefor, the full amount of all taxes required to be by him paid for all purposes, exclusive of city, *village or town* purposes.

(c) If any taxes, the payment of which shall have been thus postponed, shall not be paid on or before the expiration of the said six months, the city, *village or town* treasurer shall declare the same to be delinquent, and such taxes shall be collected, including accrued interest, together with an additional charge thereon at the rate of twelve per cent per annum from the expiration of the said six months. If any such taxes shall have been levied upon personal property, the same shall be collected forthwith in the manner provided for the collection of delinquent taxes on personal property. If any of such taxes shall have been assessed upon real estate, all tracts or parcels of land upon

which the same shall have been assessed, shall be sold in the manner provided for the sale of land for the nonpayment of taxes. The sale of such lands shall be had at the time and place at which lands shall be sold in the year next succeeding, for the nonpayment of taxes.

SECTION 2. Three new subsections are added to section 74.03 of the statutes to read: (74.03) (3) The county board of any county may by resolution extend the time of payment of one-half of all county taxes for a period of time not exceeding six months. No town, village or city shall be allowed to thus postpone the payment of a portion of the county taxes charged against it, unless it shall extend the time of payment of such taxes to its citizens for a like period. All provisions of subsection (2) of this section shall apply to county taxes whose time of payment has been postponed, except that taxpayers and also the cities, villages and towns shall pay interest at the rate of two per cent per annum upon county taxes whose payment is thus deferred.

(4) The treasurer of any town, city or village may designate banks to which taxpayers may pay the second installment of taxes. Notice of such fact with the names and location of the banks shall be given in towns and villages, by posting the same in five public places in such town or village and in cities by publication thereof twice in some newspaper published therein. The receipt of any bank designated in the notice herein provided for shall protect the taxpayer to the same extent as if the same was signed by the treasurer in person.

(5) When the first installment of taxes charged against any entry on a tax roll in the hands of any city, town or village treasurer is paid, such treasurer shall give a receipt for the portion of the taxes paid which shall have the same effect as a receipt for the payment of taxes in full under the provisions of the statutes. In case of the nonpayment of the balance of the taxes so charged, the property on which the taxes are levied shall be subject to a lien only for the amount unpaid thereon.

SECTION 3. This act shall take effect upon passage and publication.

Approved August 27, 1929.