

**CHAPTER 358.**

AN ACT to repeal 59.96 (7) (e), (8) (b) and (11), 74.03 (5) (e), (7) (a) and (8) (e) and 74.031 (8) (c) and (12) (b); to amend 59.96 (8) (a), 74.03 (5) (d) and (9) (h), 74.031 (11) (h) and 74.46 (1); and to repeal and recreate 59.96 (10) of the statutes, relating to metropolitan sewerage taxes in counties having a population of 500,000 or more.

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

SECTION 1. 59.96 (7) (e) of the statutes is repealed.

SECTION 2. 59.96 (8) (a) of the statutes is amended to read:

59.96 (8) (a) \* \* \* Before February 1 in each year \* \* \* the sewerage commission of such city of the first class shall estimate and by resolution determine what sums in their judgment will be required to meet the expenses and disbursements of the sewerage commission of such city for the current fiscal year and shall include in such estimate and resolution as a part of the expense of the operation of such sewerage system all the expense of operation and of keeping in repair such sewerage system and disposal plant, including said main sewers, pumping and temporary disposal works and other plants, constructed by said metropolitan sewerage commission, \* \* \* and shall estimate and report the proportion thereof that will be due from each city, town or village in said drainage area in payment for the transmission and disposal of its sewage and for keeping in repair the intercepting sewers and disposal plant, including said main sewers, pumping and temporary disposal works and other plants, constructed by said metropolitan sewerage commission, and each city, town or village shall pay that proportion of the whole expense as the amount of sewage it contributes bears to the total amount of sewage disposed of by said city, in such disposal plants \* \* \*.

SECTION 3. 59.96 (8) (b) of the statutes is repealed.

SECTION 4. 59.96 (10) of the statutes is repealed and recreated to read:

59.96 (10) LEVY AND COLLECTION OF METROPOLITAN SEWERAGE TAXES. The taxes levied pursuant to subsections (7) (a) and (7) (c) shall be apportioned to the several towns, villages and cities situated within the metropolitan sewerage drainage area in the manner provided by section 70.63, and may be spread upon the respective real estate and personal property tax rolls of said towns, villages and cities, combined with county taxes, and shall be treated for all purposes, including settlement with the treasurers of the towns, villages and cities in the same manner as county taxes but shall not be included within any limitation on county taxes.

SECTION 5. 59.96 (11) of the statutes is repealed.

SECTION 6. 74.03 (5) (c) of the statutes is repealed.

SECTION 7. 74.03 (5) (d) of the statutes is amended to read:

74.03 (5) (d) Out of the remaining general property taxes collected he shall first set aside and pay over to the county treasurer the full amount due on state trust fund loans of every character levied on the property in such town, city or village, unless the governing body thereof shall have extended such loans pursuant to section 74.03 (5a). He shall next set aside and pay over to the proper treasurer the full amounts levied on the property of such town, city or village for high school tuition. The town, city or village treasurer shall then pay to each school district treasurer such proportions of the school levy of such district as the balance of the general property taxes collected in such town, city or village bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans \* \* \* and high school tuition \* \* \*. In cities operating schools pursuant to sections 40.50 to 40.60 he shall retain such proportion levied for school purposes. He shall pay to the county treasurer a like proportion of the state taxes, state special charges, county school tax, other county taxes and county special charges, and shall retain a similar proportion for the town, city or village. The county treasurer shall remit such state trust fund loans, state taxes and state special charges to the state treasurer as provided in section 74.26, and likewise remit such county school moneys as provided by law, and shall retain for the use of the metropolitan sewerage district an amount equal to the taxes levied pursuant to section 59.96 (7), and credit the same to the proper metropolitan sewerage area accounts on or before March 20.

SECTION 8. 74.03 (7) (a) and (8) (e) of the statutes are repealed.

SECTION 9. 74.03 (9) (h) of the statutes is amended to read:

74.03 (9) (h) All collections during the preceding calendar month on special assessments under sections 62.20, 62.21 and 66.54, which are held in trust for collection, and drainage taxes and assessments authorized by chapters 88 and 89 shall be paid to the proper treasurers on the twentieth day of each month. All such collection on taxes and assessments levied pursuant to \* \* \* section 27.065 shall be retained by the county treasurer.

SECTION 10. 74.031 (8) (c) of the statutes is repealed.

SECTION 11. 74.031 (11) (h) of the statutes is amended to read:

74.031 (11) (h) All collections during the preceding calendar month on special assessments under sections 62.20, 62.21 and 66.54, which are held in trust for collection, and drainage taxes and assessments authorized by chapters 88 and 89 shall be paid to the proper treasurers on the twentieth day of each month. All such collections on taxes and assessments levied pursuant to \* \* \* section 27.065 shall be retained by the county treasurer.

SECTION 12. 74.031 (12) (b) of the statutes is repealed.

SECTION 13. 74.46 (1) of the statutes is amended to read:

74.46 (1) (a) The county treasurer shall give to each purchaser on the payment of his bid, and if the same be struck off to the county then to the county, a certificate dated the day of the sale, describing the lands purchased, stating the original amount of the tax, the rate of interest thereon and the date from which such interest accrues, and the time when the purchaser will be entitled to a deed; which certificate shall be substantially in the following form, to wit:

STATE OF WISCONSIN, } ss.  
.....County.  
County Treasurer's Office, ....., \* \* \* 19....  
I, ....., county treasurer of the county of .....  
in said state, do hereby certify that I did at public auction, pursuant to notice given as  
by law required, on this ..... day of ....., sell to A. B. (or the  
county of ..... ) the lands herein described for the sum of .....  
dollars and ..... cents, said sum being the amount due and unpaid for taxes,  
on said land for the year \* \* \* 19....; that said A. B., his heirs or assigns (or said  
county or assigns), will, therefore, be entitled to a deed of conveyance of said lands in 3  
years from this date, unless sooner redeemed from such sale according to law, and the  
rate of interest in case of such redemption shall be eight-tenths of one per cent per  
month or fraction of a month from the date of January 1, 19.... Said lands are de-  
scribed as follows, with sums for which each tract was sold set opposite to each descrip-  
tion, that is to say: (Here insert description, and separately the amount bid on each  
tract).

A. B. County treasurer.

(b) The purchaser at any tax sale and any person taking tax certificates from the county by assignment shall pay therefor the principal of the tax and interest thereon from January 1 of the year following the tax levy to the date on which he pays for his certificate.

(c) Whenever in any county lands are bid in for delinquent taxes for the county, the county treasurer may in lieu of executing separate tax certificates on every parcel of land to the county, prepare and execute one master certificate to include lands in each town, city or village sold for delinquent general taxes, \* \* \* special assessments, drainage assessments levied as specified in chapters 88 and 89, special improvements bonds and trust items, which certificate shall be in substantially the form as hereinafter provided and shall incorporate by reference to appropriate numbering in the treasurer's tax sales record the description of each separate parcel and the amount of delinquent tax and charges intended to be included in said tax certificate. Thereafter when any person shall desire to purchase the tax certificate on any individual parcel included in either of said master certificates the county treasurer shall execute a single tax certificate to the county in the form as hereinabove prescribed in this subsection which certificate shall be indorsed by the county treasurer with his official character added and thereafter the procedure prescribed in subsection (2) shall apply. Whenever one or more single certificates are executed on parcels included in a master certificate such fact shall be forthwith noted on the master certificate by reference to the item number of said parcel. If after the issuance of any master certificate, any delinquent tax item therein included shall be redeemed, the fact, date and amount of such redemption shall be noted forthwith on such master certificate by reference to the items of said parcel. The form of such master certificate shall be substantially as follows:

STATE OF WISCONSIN, }  
.....County. } ss.

County Treasurer's Office, ..... \* \* \* 19...  
I, ..... county treasurer of the county of .....  
in said state, do hereby certify there was sold at public auction, pursuant to notice given  
as by law required, on the ..... day of ....., \* \* \* 19....,  
to the county of ....., the lands described and listed in volume number  
....., town of ....., record of sales and assignments the specific item  
numbers whereof are hereinafter set forth, said record being on file in the office of county  
treasurer of ..... county and which is hereby made a part of this  
certificate. Said sum listed below represents the amount due and unpaid for taxes on  
said lands for the year \* \* \* 19....; that the said county of .....  
or assigns will therefore be entitled to a deed of conveyance of said lands in 3 years from  
this date unless redeemed from such sale according to law, and the rate of interest in  
case of redemption shall be eight-tenths of one per cent per month or fraction of a month  
from date of January 1, 19.... The said lands together with the sum for which the  
same is sold are more particularly shown in volume number ....., town of .....,  
record of sales and assignments numbers ....., ....., and .....  
....., County Treasurer.

Approved June 8, 1951.

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