

No. 55, A.]

[Published January 29, 1932.

CHAPTER 21.

AN ACT to authorize cities, villages and towns to extend the time on the payment of taxes on real estate assessed in the year 1931 to persons who are unable to pay such taxes.

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

SECTION 1. The governing body of any city, village or town may by a two-thirds vote of the members-elect authorize the treasurer to extend the time for the payment of the taxes on real estate for the year 1931 up to and including June 1, 1932, of such classes of taxpayers and upon such conditions as it shall determine. Taxpayers desiring to take advantage of any such extension shall file an affidavit with the treasurer to establish their right to such extension and the treasurer shall, by entering in red ink on the tax roll opposite the name of such party, extend the time for the payment of such taxes without penalty up to and including the first day of June, 1932. All such taxes which shall not have been paid prior to March 22, 1932, when local treasurers are required to settle with the county treasurer shall be returned delinquent, and unless paid before the fourth Monday of April thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest or other charges except the fee for advertising the same at tax sale, at any time before the first day of June, 1932. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return, or to the county treasurer after that date and before the first of June following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for the payment of taxes. But if such taxes shall not have been paid before the first day of June, 1932, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes.

SECTION 2. Any taxes on which affidavits for extension of time were filed pursuant to Section 1 of this act that are paid to any county treasurer up to and including June 1, 1932, less the amount due for advertising the same at tax sale, shall be paid over to the town, city or village wherein such taxes were assessed. The town, city or village treasurer shall on June 15, 1932, make a supplemental settlement with the county treasurer for the part of such taxes due the county as county taxes. Such settlement shall be made as provided in subsection (2) of section 74.15 of the statutes.

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

Approved January 28, 1932.

No. 35, S.]

[Published February 2, 1932.

CHAPTER 22.

AN ACT to provide for the advance payment to the several towns, cities, and villages of the amounts due on January 1, 1933, under subsection (8) of section 20.49 of the statutes to provide employment to unemployed citizens in need of relief. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. To enable towns, cities, and villages to begin at the earliest date possible bridge, street, or highway improvements which they have in contemplation and so to provide work for unemployed citizens in need of relief, there is appropriated on December 31, 1932, the amounts due to the respective towns, cities, and villages on January 1, 1933, pursuant to subsection (8) of section 20.49, which amounts shall be paid as now provided by law, thereby to enable cities, towns and villages to include the moneys so received as a proper item, appropriation or expenditure for the purposes herein specified in conformity with their established budget system or practice.

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

Approved January 30, 1932.