

any common carrier who shall accept any such shipment without a coupon attached shall be guilty of a violation of this chapter, and shall be punished by a fine of not less than twenty-five dollars nor more than fifty dollars. The commission may cause such licenses or coupons to be issued through agents for a compensation of ten per cent of the license fees collected therefor; but no such compensation shall be paid to any of its regular deputies or other employees.

SECTION 2. A new section is added to the statutes to read: 29.145 ROD AND REEL LICENSES. (1) Any person under the age of eighteen years who has resided in this state for one year may without license, take, catch or kill fish or fish for fish with hook and line or with rod and reel, and any person eighteen years of age or over who has resided in this state for a period of one year may without license take, catch or kill fish or fish for fish with hook and line but not with rod and reel, subject, for both classes of persons, to all other conditions, limitations and restrictions prescribed in this chapter.

(2) Rod and reel licenses shall be issued subject to the provisions of section 29.09 by the conservation commission or by county clerks of the several counties to residents of the state duly applying therefor, who have resided in the state at least one year next preceding the application. The fee for each such license shall be one dollar.

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

Approved June 9, 1933.

No. 47, A.]

[Published June 13, 1933.

### CHAPTER 244.

AN ACT to create section 74.325 and a new subsection (2) of section 75.01; and to amend paragraph (c) of subsection (2) of section 74.03, subsection (2) of section 74.29, sections 74.32, 74.39 and subsection (1) of section 74.43, subsection (1) of section 74.46, sections 74.52, 74.63 and 74.67, subsection (1) of section 75.01, subsection (1) of section 75.02, sections 75.06, 75.10, 75.19 and 75.25 and subsection (1) of section 75.34 of the statutes, relating to delinquent taxes.

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

SECTION 1. A new section is added to the statutes and a new subsection is added to section 75.01 of the statutes to be numbered and to read: 74.325 DELINQUENT TAXES; PAYMENT IN INSTALLMENTS. The tax on any parcel of land returned to the county treasurer as delinquent may be paid in installments of not less than ten dollars and in any multiple of five dollars. Each installment shall be applied first in discharging the interest and other lawful charges accrued to the date of payment and the balance applied on the principal of the tax. Interest shall be computed only on the unpaid balance of the principal and taxes shall be sold for the amount of such unpaid balance plus interest and other lawful charges thereon.

(75.01) (2) Redemption of land sold for taxes may be made in partial payments of not less than ten dollars and in any multiple of five dollars. Each partial payment shall be applied first in payment of the redemption fee provided by law, then the interest accrued to the date of payment and the balance shall be applied on the principal of the tax. Interest shall be computed only on the unpaid balance of the principal. No payment of any installment shall be made to the holder of any certificate unless such certificate is produced for the endorsement thereon of the installment payment.

SECTION 2. Paragraph (c) of subsection (2) of section 74.03, subsection (2) of section 74.29, sections 74.32, 74.39 and subsection (1) of section 74.43, subsection (1) of section 74.46, sections 74.52, 74.63 and 74.67, subsection (1) of section 75.01, subsection (1) of section 75.02, sections 75.06, 75.10, 75.19 and 75.25 and subsection (1) of section 75.34 of the statutes are amended to read: (74.03) (2) (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 \* \* \* *eight* 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.

(74.29) (2) The county treasurer shall, within the time aforesaid, annex to such schedule a warrant under his hand, directed to the sheriff of his county, commanding him to collect from each of the persons and corporations named in said schedule the amount of the unpaid taxes set down in such schedule opposite to their respective names, with interest at the rate of \* \* \* *eight* per centum per annum from the first day of January next preceding the time when such taxes were returned unpaid, together with his fees for collecting the same, of the goods and chattels, lands and tenements of said persons and corporations respectively, and to pay the same to the county treasurer, and to make return of such warrant within sixty days after the date thereof; and such treasurer may issue a special warrant or warrants, in any convenient or proper form, to the sheriff of any other county commanding the collection of the delinquent personal property tax of any one person or of several persons in the discretion of the treasurer; and such last-named warrants may be issued at any time while such tax remains unpaid. The county treasurer may renew, by endorsement thereon, such general or special warrants from time to time, either before or after the return thereof, for sixty days at one time and not longer than one year after the date thereof.

74.32 Any person may discharge the taxes on any parcel of land returned to the county treasurer as delinquent or on any part thereof or undivided share therein, by paying the same, with interest at \* \* \* *eight* per centum from the first day of January previous and all lawful charges thereon, to such county treasurer at any time before the same shall be sold as hereinafter provided; and upon such payment the treasurer shall execute duplicate receipts therefor, countersigned by the county clerk, showing the name of the person paying the same, the date of the receipt, the description of the property on which the tax was paid and the aggregate amount of taxes, interest, costs and charges paid, one of which shall be delivered to such person and the other filed by the county clerk; provided, that when an application is made to the county treasurer for the payment of the taxes upon any part or portion of any lot or parcel of land assessed as a whole, but which is owned in severalty, such treasurer, before making a receipt for the taxes upon such part or portion thereof, may ascer-

tain by affidavits or by actual view the true proportion of taxes chargeable to the part on which the tax is sought to be paid, and the amount so found shall be deemed to be the amount of taxes chargeable thereto.

74.39 On the day designated in the notice of sale the several county treasurers shall commence the sale of those lands on which the taxes, interest and charges shall not have been paid and shall continue the same from day to day, Sundays excepted, until so much of each parcel thereof shall be sold as shall be sufficient to pay the taxes, interest at the rate of \* \* \* *eight* per centum per annum upon the amount of such taxes and collector's fees from the first day of January next preceding the day of sale, and charges thereon, and all moneys received on such sale shall be paid into the county treasury; but if the treasurer shall discover before the sale that on account of irregular assessment or for any other error any of said lands ought not to be sold, he shall not offer the same for sale, and report the lands so withheld from sale to the county board at the next session thereof with his reasons for withholding the same.

(74.43) (1) If, at any sale in any city in this state, whether organized under general law or special charter, of real or personal property for taxes or assessments, no bid shall be made for any parcel of land, or for any goods and chattels, the same shall be struck off to the city, and thereupon the city shall receive in its corporate name a certificate of the sale thereof, and shall be vested with the same rights as other purchasers are. Whenever such city shall hold any certificate of sale for any land sold for the nonpayment of city taxes, the common council of such city, to protect such interest, may authorize and direct the city treasurer to bid in and to become exclusive purchaser in the corporate name of such city of such lands at any sale of the same by the county treasurer for the county and state taxes, and such city shall be vested with the same rights as are other purchasers; provided that such city shall, before becoming the exclusive purchaser for said lands for said county taxes, purchase any outstanding county certificates of sale held by the county which are subsequent to the city certificates of sale, or in case such land has been sold by the county to a private purchaser subsequent to the city certificate of sale such city shall first secure an assignment of the certificate of sale from the owner thereof or redeem the lands from such sale. When a tax deed shall be issued to the city, the land covered by said tax

deed shall be exempt from further taxation until the same is sold by the city. The city treasurer shall annually, before the first day of May, furnish to the assessors of such city, a list of the lands in such city exempt under this subsection. If the city shall be purchaser of any personal property by virtue of this chapter, the treasurer shall have the power to sell the same at public sale, and in case the city shall become the purchaser of any real estate at any tax sale, the treasurer is authorized to sell the certificates issued therefor for the amount of such sale and interest at \* \* \* *eight* per centum per annum, and to indorse and transfer such certificates to the purchasers.

(74.46) (1) 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, the amount paid therefor, the rate of interest thereon 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, }  
 .....County. } ss.

County Treasurer's Office,....., A. D. 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, interest and charges on said land for the year of our Lord one thousand nine hundred and .....; 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 \* \* \* *five* years from this date, unless sooner redeemed from such sale according to law, and the rate of interest in case of redemption shall be *eight* per cent per annum. Said lands are described as follows, with sums for which each tract was sold set opposite to each description, that is to say: (Here insert description, and separately the amount bid on each tract.)

A. B., County Treasurer.

74.52 It shall not be lawful for any county, city or village treasurer to sell any public lands held on contract or any lands mortgaged to the state for delinquent taxes; but if the taxes on any such lands returned delinquent shall not be paid on or before the first day of April in each year, together with interest thereon at the rate of \* \* \* *eight* per centum per annum from the first day of January next preceding, the county treasurer shall immediately forward to the state treasurer a certified list of said lands and the amount of said taxes on each description, with interest and charges added.

74.63 When a tax of any kind on any real estate shall have been paid by or collected of an occupant or tenant such occupant or tenant shall be entitled to recover from the person under whom he is such occupant or tenant the amount so paid by him, with interest thereon at the rate of \* \* \* *eight* per cent per annum, or he may retain the same from any rent due or owing from him to such person for the real estate on which such tax was paid, unless it be otherwise provided by agreement between such parties.

74.67 Whenever any person having any lien upon any real estate, obtained pursuant to law, shall have paid any taxes on such real estate or shall have redeemed such real estate, when the same shall have been sold for taxes, he shall have a further lien upon such real estate as against the person under whose title he claims such first lien and all other persons then claiming under him for the amount of money so paid, with interest at the rate of \* \* \* *eight* per cent per annum, and against all other persons claiming title to such real estate under such person accruing subsequently to the time of recording the notice hereinafter specified.

(75.01) (1) The owner or occupant of any land sold for taxes or other person may, at any time within \* \* \* *five* years from the date of the certificate of sale, redeem the same or any part thereof or interest therein by paying to the county treasurer of the county where such land was sold, for the use of the purchaser, his heirs or assigns, the amount for which such land was sold and all subsequent charges thereon authorized by law, or such portion thereof as the part or interest redeemed shall amount to with interest on the amount of purchase money at the rate of \* \* \* *eight* per cent per annum from the date of such certificate, and all other taxes and charges thereon imposed subsequent to such sale and paid by such purchaser or his assigns prior to such redemption, with interest thereon at the rate of \* \* \* *eight* per cent per

annum, vouchers or other evidence of the payment of which shall have been deposited with the county clerk or produced to such person seeking to redeem; \* \* \* and in all cases any such person may, in like manner, redeem any such lands or any part thereof or interest therein at any time before the tax deed executed upon such sale is recorded, and when so redeemed, such deed shall be void; provided, that when an application is made to the county treasurer to redeem from any tax sale any part or portion of any lot or parcel of land which was sold for taxes as a whole, but which is owned in severalty, said treasurer, before making a receipt for the redemption of such part or portion thereof, may ascertain by affidavits or by actual view the true proportion of taxes chargeable to the part or portion sought to be redeemed, and the amount so found shall be deemed to be the amount required for the redemption thereof. The provisions of this chapter relating to redemption, conveyance, rights of action, limitation and other proceedings shall apply to all swamp and overflowed lands which have been or may be contracted for sale by any county board.

(75.02) (1) The owner or occupant of any land sold for city taxes by the city treasurer of any city in this state, or any other person, may at any time within \* \* \* *five* years from the date of the certificate of sale, redeem the same, or any undivided interest therein, by paying to the city treasurer of the city where such land was sold, for the use of the purchaser, his heirs or assigns, the amount for which such land was sold, and all subsequent charges thereon authorized by law, or such portion thereof as the interest redeemed shall amount to, with interest on the amount of the purchase money at the rate of \* \* \* *eight* per centum per annum from the date of such certificate, and all other taxes and charges thereon imposed subsequent to such sale and paid by such purchaser, or his assigns prior to such redemption, with interest thereon at the rate of \* \* \* *eight* per centum per annum; \* \* \* and in all cases any such person may in like manner, redeem any such lands, or undivided interest therein at any time before the tax deed executed upon such sale is recorded; but when so redeemed such deed shall be void.

75.06 Whenever any person claiming to be the owner of any certificate given by the county treasurer for lands sold for taxes shall have lost the same, or the same shall be wrongfully detained from him and the land therein described shall have been redeemed,

he may exhibit to the county clerk evidence of such ownership, loss or detention; and upon his making it satisfactorily appear to such clerk that he is such owner and that the same is lost or wrongfully detained, and executing to him a bond with sufficient sureties, to be approved by him, conditioned that he will refund such redemption money, with \* \* \* *eight* per cent interest thereon if any other person shall thereafter show his right thereto, such clerk shall issue an order upon the county treasurer to pay such redemption money to such person.

75.10 Whenever, by mistake or otherwise, such treasurer neglects or fails to include in his published list any such tract or tracts of land or to publish such list in accordance with the requirements of law, the same may be published at any time within two years after the expiration of said \* \* \* *five* years; such publication shall be made in the same manner and for the same time as prescribed in the preceding sections, and such treasurer shall specify in his notice accompanying such published list when the time for making redemption of such lands from such sale will expire, which time shall not be less than six nor more than ten months from the expiration of the full twelve weeks required for the aforesaid publication; and all deeds made upon such tracts of land after the expiration of said \* \* \* *five* years, shall after the expiration of such extended period of redemption, be as valid and effectual as if such publication had been made at the time required in such section.

74.19 The holder of any tax certificate may, at his option, in lieu of taking a tax deed, at any time after \* \* \* *five* years from the date of such certificate, and before he would be debarred from demanding a tax deed thereon, foreclose the same by action as in a case of a mortgage upon real estate; and all the laws and rules of practice relating to the foreclosure of mortgages, as to the persons necessary and proper to be made parties, as to pleading and evidence, the judgment of foreclosure and sale thereunder, the right of the plaintiff to be subrogated to the benefit of all liens upon the premises by him necessary satisfied in order to save the lien of his certificate, the right of the defendants or any of them, to redeem the premises at any time before sale, and as to costs and disbursements, including the necessary expenses for an abstract of title, shall, so far as they are applicable, prevail in such actions; provided, that when costs are allowed to the plaintiff, such costs, exclusive of disbursements, shall be discretionary with the court,

but shall not exceed the amount of the face of the certificate or certificates embraced in such action, and such costs when allowed, shall be an additional lien upon the property described in such certificates, provided further, that the defendant may in all cases within the time limited by law for answering the complaint, execute and deliver to the plaintiff or his attorney a quitclaim deed of the lands described in the complaint, conveying all the right, title and interest of such defendant at the time of the commencement of the suit; or may, within such time, either after having delivered such deed or without such delivery, answer disclaiming any title to the lands in question at the time of the commencement of the suit, in either of which cases the plaintiff shall not recover costs personally against any such defendant who quitclaims as aforesaid or who shall establish such disclaimer upon the trial of such action. The plaintiff in such action, may include in one action, all the certificates he holds upon the same tract of land; and the sale in such actions shall be conducted, certificates thereon made and filed, the report made and confirmed and a deed thereon executed and delivered, in like manner and with like effect as in case of actions for foreclosure of mortgages; but a foreclosure and sale under the provisions of this section, shall not limit or in any manner affect the right of redemption by a minor, idiot or insane person, as provided in section 75.03.

75.25 If the county board, on making an order directing the refunding of money on account of the invalidity of any tax certificate or tax deed, shall be satisfied that the lands described in such certificate or deed were justly taxable for such tax or some portion thereof; or, when the treasurer shall have withheld from sale any delinquent lands under the provisions of section 74.39, they shall be satisfied that such lands were justly taxable for such tax or some portion thereof, they shall fix the amount of such tax justly chargeable thereon on each parcel thereof, and direct the same to be assessed in the next assessment of county taxes, with interest thereon at the rate of \* \* \* *eight* per cent per annum from the time when such tax was due and payable to the end of the year in which such tax will be levied; and the county clerk, in his next apportionment of county taxes, shall charge the same as a special tax to the town, city or village in which such lands are situated, specifying the particular tract of land upon which the same are to be assessed and the amount chargeable to each parcel and the year when the original tax was assessed, and

certify the same to the clerk of the proper town, city or village; and the clerk receiving such certificate shall enter the same on the tax roll accordingly.

(75.34) (1) The several county treasurers, when no order to the contrary shall have been made by the county board, shall sell and transfer, by assignment, any tax certificates held by the county to any person offering to purchase the same for the amount for which the land described therein was sold, with interest thereon at the rate of \* \* \* *eight* per cent per annum; but every such sale shall include all certificates in the hands of such treasurer on the same lands.

SECTION 3. The provisions of section 2 of this act shall apply to taxes which hereafter become delinquent and to tax certificates hereafter issued. Section 1 hereof shall apply to any taxes now delinquent and to tax certificates heretofore issued.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 9, 1933.

No. 639, A.]

[Published June 13, 1933.

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### CHAPTER 245.

AN ACT to create subsection (1a) of section 40.07 of the statutes, relating to membership on school boards in certain districts. *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 40.07 of the statutes to read: (40.07) (1a) (a) Any school district containing within its boundaries a city of the fourth class in which a high school is maintained and which has not adopted the city school plan provided for in sections 40.50 to 40.60 of the statutes, may, upon petition as hereinafter set forth, and upon determining to do so by the vote of the electors present at any annual school meeting, have a school district board consisting of five members, three of whom shall be respectively the director, treasurer and clerk, who shall discharge the duties and hold office for the term now provided by law, but all of whom shall be chosen from the district at large.

(b) Such change in the number of the members of the school board shall only be authorized to be made at the annual school meeting when a petition signed by thirty electors in such school