

No. 165, A.]

[Published June 18, 1943.]

CHAPTER 323.

AN ACT to amend 71.36 (2) and (7) of the statutes, relating to the circuit courts' clerks fees upon filing of income tax warrants.

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

71.36 (2) and (7) of the statutes are amended to read:

71.36 (2) The sheriff shall within 5 days after the receipt of the warrant, file with the clerk of the circuit court of his county a copy thereof, unless the taxpayer shall make satisfactory arrangements for the payment thereof with the * * * *department of taxation*, in which case, the sheriff shall, at the direction of the * * * *department*, return such warrant to it. The clerk shall docket the warrant as required by section 270.745, and thereupon the amount of such warrant, together with interest as provided by * * * section 71.10 (3) (f) shall become a lien upon the real property of the taxpayer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk. The clerk of circuit court shall accept, file and docket such warrant without prepayment of any fee, *but the clerk shall submit a statement of such proper fees semiannually to the department of taxation covering the period from January 1, to and including June 30 and July 1 to and including December 31, and such fees shall then be paid by the state in the manner provided by section 71.36 (7)*, but the fees provided by * * * section 59.42 (42) shall be added to the amount of such warrant and collected from the taxpayer when satisfaction or release is presented for entry; provided, that in counties wherein the clerk is compensated otherwise than by salary such fees may be paid by the state in the manner provided by * * * section 71.36 (7) and added to the amount of the warrant and collected as herein provided. The sheriff shall be entitled to the same fees for executing upon said warrant as upon an execution against property issued out of a court of record, to be collected in the same manner. Upon the sale of any real estate the sheriff shall execute a deed of the same, and the taxpayer shall have the right to redeem the said real estate as from a sale under an execution against property upon a judgment of a court of record.

(7) All fees and compensation of officials or other persons performing any acts or functions required in carrying out the provisions of this section, except such as are by the provisions of this section to be paid to such officials or persons by the taxpayer, shall, upon presentation to the * * * *department of taxation* of an itemized and verified statement of the amount due, be paid by the state treasurer upon audit by the secretary of state on the certificate of * * * *the commissioner of taxation* and charged to the proper appropriation for the * * * *department of taxation*. No public official shall be entitled to demand prepayment of any fee for the performance of any official act required in carrying out the provisions of this section.

Approved June 16, 1943.

No. 257, A.]

[Published June 18, 1943.

CHAPTER 324.

AN ACT to appropriate a sum therein named to S. Goodsitt as attorney for Phillip Christman and Joseph Christman in payment of a judgment recovered by them against the state highway commission.

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

There is appropriated from the appropriation made by section 20.49 (4) of the statutes to S. Goodsitt, as attorney for the defendants, the sum of \$98.61 in payment of a certain judgment entered in the circuit court of Rusk county, Wisconsin, on January 21, 1941, in an action wherein the state highway commission of Wisconsin was plaintiff and Phillip Christman and Joseph Christman, doing business as Christman Brothers, were defendants, in favor of said defendants and against said plaintiff. Acceptance of this appropriation shall operate as a full and complete satisfaction and discharge of said judgment.

Approved June 16, 1943.