

No. 298, S.]

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### CHAPTER 391.

AN ACT to amend 75.27 and 75.28 (1) of the statutes, relating to limitations on the commencement of actions by former owners of tax deeded lands.

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

SECTION 1. 75.27 of the statutes is amended to read:

75.27 No action shall be maintained by the former owner or any person claiming under him to recover the possession of any land or any interest therein which shall have been conveyed by deed for the nonpayment of taxes or to avoid such deed against any person claiming under such deed unless such action shall be brought within 3 years next after the recording of such deed. Whenever any such action shall be commenced upon any tax deed heretofore or hereafter issued after the expiration of 3 years from the date of the recording of such deed, \* \* \* such deed, if executed substantially in the form prescribed by law for the execution of tax deeds, shall be conclusive evidence of the existence and legality of all proceedings from and including the assessment of the property for taxation up to and including the execution of such deed.

SECTION 2. 75.28 (1) of the statutes is amended to read:

75.28 (1) The limitation for bringing actions as provided in section 75.27 \* \* \* or any other limitation in favor of a tax deed or a tax certificate, except in case of actual possession founded on a tax deed, *shall not* apply where the taxes, for the nonpayment of which the land was sold and the tax deed executed, were paid prior to the sale, or where the land was redeemed from the operation of such sale as provided by law or where the land was not liable to taxation; nor shall such limitation apply where a single tax deed only has been issued and the original owner has, before the issuance of such tax deed, paid all taxes levied against the land for the 3 years ensuing after the year for which the land was returned delinquent and sold, except as herein provided.

SECTION 3. This act shall take effect July 1, 1949, it being the legislative intent to make the amendments effected by this act apply retroactively to all nonoutlawed tax certificates, or tax deeds heretofore as well as hereafter taken.

Approved June 27, 1949.