

seven-tenths of one per cent of the equalized value of all taxable property therein.

SECTION 6. The increase in deductions for children under eighteen and for other dependents, and the changes in the rates of the income tax on persons other than corporations which are made in section 3 of this act shall apply to the income taxes payable in the year, 1932, and to the income taxes of all subsequent years.

SECTION 7. Sections 1 and 4 of this act shall take effect January 1, 1933, and all other provisions of this act upon passage and publication.

Approved July 3, 1931.

No. 376, A.]

[Published July 8, 1931.

#### CHAPTER 449.

AN ACT to amend subsection (1) of section 75.12 of the statutes, relating to tax deeds.

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

SECTION 1. Subsection (1) of section 75.12 of the statutes is amended to read: (75.12) (1) Whenever any lot or tract of land which has been or shall hereafter be sold for taxes shall have been in actual occupancy or possession of any person, other than the owner and holder of the certificate of such tax sale or some person holding under him, for the period of thirty days or more, at any time within the six months immediately preceding the time when the tax deed upon such sale shall be applied for, or whenever the records in the office of the register of deeds show that any lot or tract of land is encumbered by an unsatisfied mortgage and show the post-office address of the mortgagee or if the same has been assigned, the post-office address of the assignee, such deed shall not be issued unless a written notice shall have been served upon the owner or upon such occupant and upon such mortgagee or if said mortgage has been assigned then upon such assignee by the holder of such certificate at least three months prior thereto, stating that he is the owner of such certificate and setting forth the date thereof, and giving notice that after the expiration of three months from the service thereof such deed will be applied for. Notice to any mortgagee or assignee shall be given by reg-

istered letter addressed to such mortgagee or assignee at the post-office address of said mortgagee or assignee as disclosed by the mortgage records in the office of the register of deeds. The plaintiff in any action to foreclose a mortgage, having filed with the register of deeds a notice of the pendency thereof, may file a copy of such notice with the county clerk, who shall note such filing opposite the land therein described upon the book of tax sales; and every subsequent applicant for a tax deed of any such land shall give thirty days' notice, in the manner above described, to such plaintiff or his attorney. *In counties having a population of five hundred thousand or more, in all cases where the lands sold for taxes have not been occupied as herein above provided, the notice hereinabove provided shall be served upon the owner or one of the owners of record of said lands. In the event such owner cannot be found by the exercise of due diligence on the part of the owner and holder of the tax certificate or some person holding under him, such owner or person shall make and file an affidavit setting forth such inability to locate said record owner and shall thereupon publish the notice hereinabove provided for once a week for three successive weeks in a newspaper of general circulation published in the county wherein said lands are located. The affidavit herein provided for shall be filed with the officer specified in subsection (2) of this section.*

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

Approved July 3, 1931.

No. 485, A.]

[Published July 8, 1931.

### CHAPTER 450.

AN ACT to amend sections 186.04, 186.09 and 186.12, to create sections 186.20 and 186.21 and subsection (3) of section 20.53 of the statutes, relating to credit unions, and making an appropriation.

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

SECTION 1. Sections 186.04, 186.09 and 186.12 of the statutes are amended to read: 186.04 The provisions of sections 215.31 to 215.35, inclusive, of the statutes shall apply to credit unions and