

all such moneys shall be paid into the * * * *general fund*, unless the provisions of the instrument or act making the gift, grant, bequest, devise, or subvention shall be inconsistent with or repugnant to this paragraph.

(20.38) (Introductory paragraph) There is appropriated from the * * * *general fund* * * * to the board of normal school regents:

(20.39) (8) (a) All gifts, grants, bequests and devises from individuals, partnerships, associations or corporations and all subventions from the federal government for or in behalf of the university or any department thereof or any purpose connected therewith, are appropriated to the board of regents of the university and shall be used according to the provisions of the instrument or act making the same and all such receipts shall be paid into the * * * *general fund*, unless the provisions of the instrument or act making the gift, grant, bequest, devise or subvention shall be inconsistent with or repugnant to the provisions of this subsection requiring such payments into the state treasury.

(20.41) (Introductory paragraph) There is appropriated from the * * * *general fund* * * * to the board of regents of the university:

SECTION 4. All moneys in the public school fund income, the normal school fund income, the university fund income, the agricultural college fund income, and the securities regulation fund at the time of the taking effect of this act shall be paid into and credited to the general fund, and all appropriations made from any of said funds which are abolished in this act shall be paid from the general fund.

SECTION 5. This act shall take effect June 30, 1931.

Approved February 24, 1931.

No. 5, S.]

[Published February 25, 1931.

CHAPTER 5.

AN ACT to authorize cities, villages and towns to extend the time of payment of taxes on real estate assessed in the year 1930 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. When authorized by two-thirds vote of any city council, village or town board, the treasurer of such city, village or town, upon the filing with him, prior to March 15, 1931, of an affidavit of a person against whom taxes on real estate have been assessed in such city, village or town for the year 1930, stating that he is unable to pay such taxes, shall by entry in red ink on the tax roll opposite the name of such party extend the time for the payment of such taxes without penalty until the first day of June, 1931. All such taxes which shall not have been paid prior to March 22, 1931, 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, 1931. 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, 1931, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes.

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

Approved February 24, 1931.

No. 42, S.]

[Published March 4, 1931.

CHAPTER 6.

AN ACT to amend subsection (1) of section 10.32 of the statutes, relating to nominations in city elections under the commission form of government.