

No. 419, A.]

[Published July 3, 1933.]

**CHAPTER 357.**

AN ACT to renumber subsection (11) of section 59.96 to be subsection (12) of said section and to amend paragraphs (a) and (c) of subsection (7) and paragraph (b) of subsection (8); and to create subsections (10) and (11) of section 59.96 of the statutes, relating to the levy and collection of Metropolitan sewerage district taxes and to authorize the issuance of refunding bonds to provide for the prompt payment of the principal of Metropolitan sewerage bonds at maturity in counties containing a city of the first class.

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

SECTION 1. Subsection (11) of section 59.96 of the statutes is renumbered to be subsection (12) of section 59.96 of the statutes.

SECTION 2. Paragraphs (a) and (c) of subsection (7) and paragraph (b) of subsection (8) of section 59.96 of the statutes are amended to read: (59.96) (7) (a) Whenever said metropolitan sewerage commission requires funds out of which to pay for the projection, planning, construction and maintenance of said main sewers, pumping and temporary disposal works and other plants, or in other respects in connection therewith, it shall adopt a resolution stating the amount that it requires for such purposes and shall file with the county board of supervisors of such county a certified copy thereof, and thereupon such board of supervisors is required and directed to provide by resolution for issuing corporate bonds of such county for the amount so required payable within twenty years from the time of their issue in lawful money of the United States, bearing interest at a rate to be determined in said resolution, and such bonds shall be in such form as may be prescribed by such resolution and shall be signed by the chairman of said board and by the clerk thereof and shall be called metropolitan sewerage bonds and shall be consecutively numbered and shall have interest coupons attached, and shall show on their face that the same are issued for the benefit of so much of the territory of said county as lies in the same drainage area as said city of the first class and there shall be annually levied by said county board a direct tax upon all taxable property in said drainage area sufficient to pay the annual interest thereon, and after and upon the expiration of the first ten years, to raise a sinking fund each year

of ten per cent on the principal of such bonds remaining unpaid and outstanding for the payment of such principal as the same becomes due *and there shall be included in said tax levy an amount estimated by the board of supervisors to be sufficient to cover the loss and cost of the collection thereof*, which tax \* \* \* shall be collected as provided in subsection (10) of this section. It shall not be necessary to submit any such bond issue to the vote of the people. *The tax hereinabove provided to be levied shall not be included within the provisions of any county, town, city or village tax limitation statute.*

(c) Whenever after the organization of such metropolitan sewerage commission the sewerage commission of such city of the first class requires funds out of which to pay for the projection, planning, construction and maintenance of a sewerage system for the collection, transmission and disposal of house and other sewage and for constructing, building and maintaining its sewage disposal plant in connection therewith, it shall adopt a resolution stating the amount that it requires for such purposes and shall file with the county board of supervisors of such county a certified copy thereof, and thereupon such board of supervisors is required and directed to provide by resolution for issuing corporate bonds of such county for the amount so required payable within twenty years from the time of their issue in lawful money of the United States, bearing interest at a rate to be determined in said resolution and such bonds shall be in such form as may be prescribed by such resolution and shall be signed by the chairman of said board and by the clerk thereof and shall be called metropolitan sewerage bonds and shall be consecutively numbered and shall have interest coupons attached, and shall show on their face that the same are issued for the benefit of so much of the territory of said county as lies in the same drainage area as said city of the first class, and there shall be annually levied by said county board a direct tax upon all taxable property in such drainage area sufficient to pay the annual interest thereon, and after and upon the expiration of the first ten years, to raise a sinking fund each year of ten per cent on the principal of such bonds remaining unpaid and outstanding for the payment of such principal as the same becomes due, which tax \* \* \* shall be collected as provided in subsection (10) of this section. It shall not be necessary to submit any such bond issue to the vote of the people. *The tax hereinabove*

*provided to be levied shall not be included within the provisions of any county, town, city or village tax limitation statute.*

(8) (b) On or before the first day of October in each year beginning with the year 1929 such sewerage commission of the city of the first class shall by resolution determine and certify to the county board of supervisors of such county the proportion of the actual cost plus interest thereon, as defined in paragraph (a) of subsection (8), of so much of the intercepting sewers and sewage disposal plant constructed by the sewerage commission of such city of the first class prior to the organization of the metropolitan sewerage commission, which in that year shall be credited to such city of the first class as determined by such metropolitan sewerage commission, according to the provisions of paragraph (d) of subsection (7), together with annual interest on the unpaid balance thereof at the rate of four and one-half per cent per annum until said entire cost plus interest shall have been discharged, and there shall be annually levied by said county board a direct tax upon all of the taxable property in such drainage area sufficient to pay said amounts *and there shall be included in said tax levy an amount estimated by the board of supervisors to be sufficient to cover the loss and cost of the collection thereof* together with the amounts provided to be levied in paragraphs (a) and (c) of subsection (7), but in making such levy there shall be credited to such city of the first class the amount so certified to the County Board of Supervisors by such sewerage commission of the city of the first class, under the provisions of this subsection for payment of principal and interest on the actual cost plus interest thereon, as defined in paragraph (a) of subsection (8), of so much of the intercepting sewers and sewage disposal plant constructed by the sewerage commission of such city of the first class prior to the organization of such metropolitan sewerage commission, and during and after the year 1929, the charge and credits of such five per cent of such actual cost as provided for in paragraph (a) of subsection (8) shall cease and be discontinued. *Such tax shall be collected as provided in subsection (10) of this section. The tax hereinabove provided to be levied shall not be included within the provisions of any county, town, city or village tax limitation statute.*

SECTION 3. A new subsection is added to section 59.96 of the statutes to read: (59.96) (10) LEVY AND COLLECTION OF METROPOLITAN SEWERAGE TAXES. The taxes levied pursuant to paragraphs (a) and (c) of subsection (7), paragraph (b) of subsec-

tion (8), and subsection (11) of this section after apportionment to the several towns, villages and cities, including cities of the first class, situated within the metropolitan sewerage drainage area in the manner provided by section 70.63 of these statutes, shall be spread upon the respective real estate and personal property tax rolls of said towns, villages and cities in a separate column distinct from all other taxes. So much of said taxes so apportioned to each of said towns, villages and cities as shall be collected by the respective town, village and city treasurers shall be paid over in cash to the county treasurer as the trustee of said metropolitan sewerage district by the town, village or city treasurer on or before the date in each year when said town, village and city treasurers are required by law to make settlement with the county treasurer for the state and county taxes. So much of said taxes as shall be delinquent shall be set forth as separate items of the delinquent returns of real estate and personal property taxes made by the town, village and city treasurer and thereafter shall be treated as a separate tax by the county treasurer in all matters pertaining to the collection of said tax including advertisement for sale as delinquent and tax certificate issued thereon. If there shall be no bidder at the tax sale for nonpayment of such separate tax, the county treasurer shall bid off the tract of land upon which such separate tax is unpaid in the name of the county, as trustee for said metropolitan sewerage district. Upon redemption of or realization upon the tax sale certificates issued for such separate tax, the county treasurer shall pay the proceeds thereof into the sinking funds provided for outstanding metropolitan sewerage bond issues. All laws pertaining to the sale and redemption of county tax certificates shall apply to such metropolitan sewerage taxes except as herein modified. Town, city and village treasurers while the tax rolls are in their hands and thereafter the county treasurer shall receive payment of and give receipt for such metropolitan sewerage tax items separately, if so tendered.

SECTION 4. A new subsection is added to section 59.96 of the statutes to read: (59.96) (11) AUTHORIZATION OF REFUNDING PRINCIPAL OF METROPOLITAN SEWERAGE BONDS. (a) In order to provide for the payment at maturity of the principal of bonds issued pursuant to paragraphs (a) and (c) of subsection (7) of section 59.96 of the statutes in the event of a delinquency in the collection of taxes levied for the payment of such principal, the metropolitan sewerage commission and the sewerage commission

of the city of the first class within such metropolitan sewerage area shall adopt a resolution finding the amount of such delinquency in the collection of such taxes and requesting the county board of supervisors of such county to issue refunding corporate bonds of such county in the manner provided in paragraph (a) of subsection (7) of section 59.96 of the statutes for the purpose of providing for the payment of the principal of such bonds and shall file a certified copy of such resolution with the county board of supervisors of such county. Upon the filing of such resolution said board of supervisors is required and directed to provide by resolution for issuing refunding corporate bonds of such county for the amount so required payable within ten years from their date in lawful money of the United States, bearing interest at a rate to be determined in said resolution, and such bonds shall be in such form as may be prescribed by such resolution and shall be signed by the chairman of said board and by the county clerk and shall be consecutively numbered and shall have interest coupons attached, and shall show on their face that the same are issued for the benefit of so much of the territory of said county as lies in the same drainage area as said city of the first class, and there shall be annually levied by said county board a direct tax upon all taxable property in said drainage area sufficient to pay the annual interest thereon, and to pay the amount of principal of said refunding corporate bonds as the same become due and there shall be included in said tax levy an amount estimated by the county board of supervisors to be sufficient to cover the loss and cost of the collection thereof, which tax shall be collected in the manner prescribed in subsection (10) of section 59.96. The tax hereinabove provided to be levied shall not be included within the provisions of any county, town, city or village tax limitation statute. Such refunding bonds may be sold or exchanged on the basis of par for par for the bonds so refunded. Authority to issue the refunding bonds hereinabove provided for is expressly granted. It shall not be necessary to submit any such refunding bond issue to the vote of the people.

(b) Upon the sale of such refunding bonds the county board shall pay the proceeds of such bond issue to the county treasurer acting as trustee of the said metropolitan sewerage district and such treasurer shall keep such proceeds in a fund separate from all other funds and shall use the same solely to pay the principal of bonds so refunded. The county containing such metropolitan

sewerage district may purchase at not more than the par value thereof any of the bonds issued by authority of section 59.96, out of any available county funds.

SECTION 5. Nothing contained in this act shall be construed by implication to modify, alter, or repeal any existing laws applicable to the said sewerage commissions except as herein expressly provided.

SECTION 6. This act shall take effect July 1, 1933.

Approved June 30, 1933.

No. 635, A.]

[Published July 3, 1933.]

### CHAPTER 358.

AN ACT to amend subsection (4) of section 59.81 of the statutes, relating to the examination of county orders.

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

SECTION 1. Subsection (4) of section 59.81 of the statutes is amended to read: (59.81) (4) The county board at their annual session, or oftener if they deem necessary, shall carefully examine the county orders returned paid by the county treasurer by comparing each order with the record of orders in the county clerk's office, and cause to be entered in said record opposite to the entry of each order issued the date when the same was canceled. They shall also make a complete list of the orders so canceled, specifying the number, date, amount, and person to whom the same is made payable, *except in counties having a population of more than five hundred thousand, the name of the person to whom the same is made payable may be omitted*, which statement shall be entered at length on the journal of the board; and immediately after the above requirements are complied with the orders so canceled shall be destroyed in the presence of the board.

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

Approved June 30, 1933.

No. 404, S.]

[Published July 6, 1933.]

### CHAPTER 359.

AN ACT to create section 164.20 of the statutes, relating to the sale, possession, transportation and use of machine guns and other weapons in certain cases, and providing a penalty.