

the context otherwise requires, have the following meaning:

- (a) "Council" means village board.
- (b) "Board of public works" means such village officer or committee as shall by order of the village board have charge of said work.
- (c) "City" means village.

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

Approved March 12, 1941.

No. 73, A.]

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CHAPTER 13.

AN ACT to amend 75.67 (3) of the statutes, relating to the payment of taxes upon property acquired by tax deed by a county containing a city authorized to sell land for nonpayment of its taxes or a city authorized to sell and purchase land for nonpayment of taxes.

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

SECTION 1. Subsection (3) of section 75.67 of the statutes is amended to read:

(75.67) (3) (a) Whenever such property has been so acquired as a result of tax sale before or after the effective date of this act, the city treasurer shall notify the county clerk and the county treasurer, or the county clerk shall notify the city treasurer, as the case may be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded. The county treasurer or the city treasurer upon receipt of such notice shall forthwith charge the amount, without interest or penalties, of all city, county, state and metropolitan sewerage district current and delinquent taxes, all unpaid instalments of special assessments and other assessments, charges and tax certificates which are liens upon the land, and which are owned or held by or due to such county or city, as the case may be, and upon which the time limitations of section 75.20 have not expired, to a "tax deed in force" account, and such taxes, assessments and certificates shall thereby be considered as paid or redeemed and such taxes shall be marked paid or redeemed on the tax roll, as the

case may be; thereafter the amounts thereof owned by or due to such county shall be charged back against such city and such amounts thereof owned or held by or due to such city shall be credited to such city in the next tax levy upon such city by the county * * *.

(b) *On or before October 1 of each year, the city treasurer and the county treasurer shall respectively furnish the other with an itemized statement of the amounts so charged by him, as the case may be, to the city's or county's "tax deed in force" account as a result of tax deeds taken by the city or county. * * * The county clerk shall include an itemized statement of such amounts in the apportionment filed by him. * * * If any such tax deed is set aside, the city treasurer and the county treasurer shall respectively credit the other with the amounts so charged with respect to the deed set aside, and the amounts and entries by either treasurer with reference thereto, comprising said amounts shall be as though no charge had been made to a "tax deed in force" account; and the city treasurer and the county treasurer, respectively, shall, on or before October 1 of each year, advise the other of such credits due him.*

(c) *In the event that such property is so acquired by such city while the county tax roll is in the possession of its city treasurer, the latter shall consider such taxes as paid and mark the tax roll accordingly, and furnish the county treasurer with a statement thereof upon a form provided by the county. He shall return such records to the county treasurer with the delinquent county tax roll, and shall receive credit therefor the same as for delinquent taxes. The amount for which such credit is given shall be included in the amount to be charged back to such city in succeeding apportionment of county taxes.*

SECTION 2. All acts or parts of acts, including the provisions of any city charter which are contrary to the provisions of this section, are repealed.

SECTION 3. This act shall take effect upon passage and publication.

Approved March 12, 1941.