

and make return thereof with his doings thereon to the county treasurer or *such city treasurer, as the case may be*, within 60 days after the receipt of the same, and pay over all money collected thereon to such treasurer; provided, however, that no certificates shall be sold by the county treasurer or *such city treasurer*, in cases where warrants have *been* issued, unless the party applying to purchase the same shall pay all costs and charges incurred in the issuing and execution of said warrant. In case the tax certificate is not * * * *held* by the county or *such city* the owner thereof shall have a lien upon any and all logs, wood * * *, timber, *buildings, fixtures and improvements assessed as real property, or materials salvaged therefrom*, so cut, *destroyed* or removed from the lands to the amount of the tax certificate held by him against the same, together with all interest and charges thereon then remaining unpaid, and shall have the right to seize such logs, wood * * *, timber, *buildings, fixtures and improvements, or materials salvaged therefrom*, wherever the same may be found and to sell the same, or a sufficient amount thereof to satisfy such taxes, with interest and charges thereon and the cost of seizure and sale, rendering any surplus upon such sale to the owner of the lands. No tax certificate holder who shall so cut, *destroy* or remove any logs, wood or timber, or *any buildings, fixtures and other improvements assessed as real property* upon any lands described in his certificate shall have any claim against the county or *such city* under the provisions of section 75.22.

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

Approved May 29, 1941.

No. 411, A.]

[Published June 4, 1941.]

CHAPTER 186.

AN ACT to amend 97.04 (3) (a) of the statutes, relating to the license fees of process cheese makers.

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

SECTION 1. Paragraph (a) of subsection (3) of section 97.04 of the statutes is amended to read:

(97.04) (3) (a) For a process cheese plant, whether or

not a cheese food compound is also manufactured in it * * * where the annual output is less than 200,000 pounds, \$10; where the annual output is 200,000 pounds or more but less than 400,000 pounds, \$25; where the annual output is 400,000 pounds or more but less than 1,000,000 pounds, \$50, and where the annual output is 1,000,000 pounds or more, \$100;

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

Approved May 29, 1941.

No. 68, S.]

[Published June 5, 1941.

CHAPTER 187.

AN ACT to amend 20.49 (introductory paragraph) and 78.03 (6) (introductory paragraph) and to create 20.05 (3) of the statutes, relating to security for the payment of motor fuel taxes, and making an appropriation.

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

SECTION 1. Subsection (3) of section 20.05 of the statutes is created to read:

(20.05) (3) PREMIUMS ON MOTOR FUEL TAX BONDS. Annually beginning July 1, 1941, \$15,000 for payment of premiums on bonds furnished under subsections (6) and (7) of section 78.03.

SECTION 2. The introductory paragraph of section 20.49 of the statutes (as amended by section 60 of chapter 49, laws of 1941) (bill No. 35, A.) is amended to read:

(20.49) (Introductory paragraph) There is appropriated from the general fund to the state highway commission on the allotment date specified in this section the aggregate amount not previously allotted of the surplus of the motor vehicle registration fees, operator's license fees and motor vehicle fuel taxes, after deducting the actual costs of administration paid from the appropriations made by subsections (3) and (4) of section 20.05 and subsection (1) of section 20.051, provided that the taxes on motor vehicle fuel used or sold in June may with the consent of the emergency board be included in the allotments