nary Mortality Table and interest assumption permitted under section 206.20 (7) shall compute the value of benefits granted upon forfeiture or change in the contract in accordance with the requirements of section 206.181.

Approved May 17, 1943.

No. 9, A.]

[Published May 19, 1943.

CHAPTER 148.

AN ACT to amend 20.49 (9) and to create 86.21 of the statutes, relating to aid for highway or bridge flood disaster, and making an appropriation.

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

SECTION 1. 20.49 (9) of the statutes is amended to read:

20.49 (9) On July 1, 1931, and annually thereafter, * * * to carry out the purposes of sections 84.03 (9), 84.10 and 86.21, the amount remaining unallotted at the close of the fiscal year after the amounts appropriated under subsections (1) to (8) have been set aside. * * *.

SECTION 2. 86.21 of the statutes is created to read:

FLOOD DISASTER. (1) From the appropriation under 86.21section 20.49 (9) there may be allotted by the state highway commission for each fiscal year ending June 30, 1944 and June 30, 1945, not to exceed \$500,000, as aid to counties, towns, cities or villages for the construction, reconstruction, repair or improvement of highways, streets, roads or bridges under their jurisdiction, which have been damaged by flood occurring after January 1, 1941. Such aid shall be granted only on the filing of a certified copy of a petition therefor, duly adopted by the governing body of the county, town, city or village, and provided that such petition shall be filed within one year after the occurrence of the flood damage, except that petitions for damage occurring after January 1, 1941 and prior to January 1, 1943 may be filed not later than December 31, 1943.

(2) The commission shall make such investigation as it shall deem necessary and, within one year from the date of filing of the petition, shall make its finding and determination as to the necessity of aid, and, if granted, the amount thereof and the con-

LAWS OF WISCONSIN—CH. 149

ditions under which it is granted. Such aid as may be allotted shall be held to the credit of the county, town, city or village and paid to the treasurer thereof upon presentation to and approval by the commission of certified statements, itemized as may be required by the commission, setting forth the cost of the construction, reconstruction, repair or improvement of the highways, streets, roads or bridges damaged by flood; and the amount of the aid to be paid shall not exceed such cost nor the amount of the aid allotted. Any town, city or village may, and at the discretion of the commission shall, arrange to have such work for which aid is granted performed by the county, and in such case, the aid from the state for such work shall be paid as if made to the county. Any appraisal of damages or allotment of funds must be approved by the governor.

Approved May 13, 1943.

No. 139, A.]

[Published May 19, 1943.

CHAPTER 149.

AN ACT to create 74.456 of the statutes, relating to correction of tax sale certificates.

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

74.456 of the statutes is created to read:

74.456 CORRECTION OF TAX SALE CERTIFICATES. (1) Whenever the county treasurer or the treasurer of any city authorized by law or charter to sell lands for the nonpayment of taxes and special assessments, shall discover that the real estate description in any tax sale certificate owned by the county or any such city is erroneous and does not describe the lands intended to be assessed, and the correct description of such lands can be obtained from the assessor of the town, city, or village wherein such lands are located, such treasurer may request that such assessor make and file with such treasurer an affidavit correctly describing said lands. Such assessor shall make and file such affidavit upon such request being made.

(2) Upon the filing of such affidavit the treasurer shall give notice in the manner hereinafter prescribed to the owners and mortgagees, if any, of record in the office of register of deeds of

186