No. 185, S.]

[Published June 3, 1943.

CHAPTER 240.

AN ACT to amend 70.27 (1) of the statutes, relating to assessor's plats.

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

70.27 (1) of the statutes is amended to read:

70.27 (1) Whenever any ** * * area of land situated within the limits of any city or village is owned by 2 or more persons in severalty and the description of one or more of the different parts or parcels thereof cannot, in the judgment of the common council or board, be made sufficiently certain and accurate for the purposes of assessment and taxation without noting the metes and bounds of the same, said council or board may cause to be made a plat and an accompanying list of * * * such lands. The plat shall plainly define the boundary of and designate each parcel of land thereon and the accompanying list shall describe each parcel with sufficient certainty to enable a surveyor to locate the same. Both such plat and list shall be certified to by the person making the same, approved by the council or board, acknowledged by the city clerk and mayor or the village clerk and president and recorded in the office of the register of deeds of the county in which said city or village is located. Said plat shall be called "Assessor's Plat." For purposes of assessment, taxation and conveyance, it shall be deemed a sufficient description of any land as it appears on said plat, and any such description in any conveyance shall be as effective to pass the title to the land therein described as it would be if the same premises had been described by metes and bounds. Said plat or record thereof shall be received in evidence in all courts and places as correctly describing the several pieces of land therein designated. Amendments may be made to the plat at any time by the council or board by recording with the register of deeds a plat and accompanying list of such amendment, authenticated in the same manner as the original plat and list. It shall not be necessary to refer to any amendment of the plat, but all assessments or instruments wherein any tract of land is described as being in the assessor's plat shall be construed to mean the assessor's plat of lands with its amendments as it stood at the date of making such

assessment or instrument, or such plats may be identified by number. The actual cost, or any portion thereof, of preparing and recording such assessor's plat may by a three-fourths vote of the governing body of such municipality be charged as a special assessment to the property benefited thereby in the manner provided by section 62.16 (6).

Approved June 2, 1943.

No. 366, S.]

[Published June 3, 1943.

CHAPTER 241.

AN ACT to create 66.525 of the statutes, relating to salaries of town, city and village officers during the war emergency.

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

66.525 of the statutes is created to read:

66.525 Salaries of Officials During War Emergency. Notwithstanding any other provision of law to the contrary, the governing body of any town, city or village at any time following the enactment of this section may increase during his term of office the salary of any town, city or village officer, except that this section shall not be applicable to the salary of any member of the governing body of such town, city or village, including the chairman, president or mayor. This section shall be effective only for the duration of the present war between the United States and her enemies and for 6 months after the termination thereof as proclaimed by Congress or the President.

Approved June 2, 1943.