

and said system may be made applicable to all municipal personnel except the chief executive and members of the governing body, members of boards and commissions including election officials, the teaching staff of the board of education and the board of vocational and adult education, employes subject to section 62.13, members of the judiciary, and supervisors. In the case of veterans there shall be no restrictions as to age and except that other conditions being equal, a preference shall be given in favor of veterans of any of the wars of the United States. Preference is defined to mean that whenever an honorable discharged veteran competes in any examination he shall be accorded 5 points, and if such veteran has a disability which is directly or indirectly traceable to war service, he shall be accorded another 5 points, in addition to earned ratings therein, excepting that such preference as herein defined shall not be granted to any veteran competing in any such examination who shall not have attained at least a passing grade. Such system may also include uniform provisions in respect to attendance, leave regulations, compensation and pay rolls for all personnel included thereunder. *The governing body of any city or village adopting a civil service system under the provisions hereof may exempt therefrom the librarians and assistants subject to section 43.165.*

Approved June 10, 1943.

No. 108, S.]

[Published June 12, 1943.

### CHAPTER 277.

AN ACT to renumber 74.32 to be 74.32 (1); to repeal and recreate 59.20 (1); to amend 70.01, 74.32 (1), as renumbered, and 75.25; and to create 74.32 (2) of the statutes, relating to the collection of taxes.

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

SECTION 1. 59.20 (1) of the statutes is repealed and recreated to read:

59.20 (1) Receive all moneys from all sources belonging to the county, and all other moneys which by statute or county ordinance are directed to be paid to him, and, except in counties having a population of 500,000 or more in the case of the payment

of delinquent property taxes or the redemption of tax sales, and the sale or assignment of property for taxes at or after tax sale, make out and deliver to the county clerk duplicate receipts therefor, and file in his office the duplicate receipts delivered to him by the county clerk for money received by him. In the case of the exception hereinabove provided, the county treasurer shall file a duplicate receipt in his office.

SECTION 2. 70.01 of the statutes is amended to read :

70.01 Taxes shall be levied, under the provisions of this chapter, upon all general property in this state except such as is exempted therefrom. *Real estate taxes shall be deemed to be levied when the tax roll on which they are extended has been delivered to the local treasurer with his warrant for collection. When so levied such taxes shall be a lien upon the property against which they are assessed, superior to all other liens, effective as of May 1 in the year when levied, except in the case of special assessments of benefits for local improvements where the lien of such assessments shall be in force from the time as provided in section 62.16 (7) (c), and except that such special assessments in cities of the first class shall be in force as provided by the charter or general laws applicable to such cities.*

SECTION 3. 74.32 of the statutes is renumbered 74.32 (1) and amended to read :

74.32 (1) Any person may discharge the taxes on any parcel of land returned to the county treasurer as delinquent or on any part thereof or undivided share therein, by paying the same, with interest at eight-tenths of one per cent per month or fraction thereof from January 1 succeeding the year of the tax levy, and all lawful charges thereon, to such county treasurer at any time before the same shall be sold as hereinafter provided; and upon such payment the treasurer shall execute duplicate receipts therefor, \* \* \* showing the name of the person paying the same, the date of the receipt, the description of the property on which the tax was paid and the aggregate amount of taxes, interest, costs and charges paid, one of which shall be delivered to such person and the other filed by the county clerk; provided, that when an application is made to the county treasurer for the payment of the taxes upon any part or portion of any lot or parcel of land assessed as a whole, but which is owned in severalty, such treasurer, before making a receipt for the taxes upon

such part or portion thereof, may ascertain by affidavits or by actual view the true proportion of taxes chargeable to the part on which the tax is sought to be paid, and the amount so found shall be deemed to be the amount of taxes chargeable thereto.

SECTION 4. 74.32 (2) of the statutes is created to read:

74.32 (2) In counties having a population of 500,000 or more the duplicate of such receipt shall not be filed in the county clerk's office, but shall be filed in the county treasurer's office.

SECTION 5. 75.25 of the statutes is amended to read:

75.25 If the county board, on making an order directing the refunding of money on account of the invalidity of any tax certificate or tax deed, shall be satisfied that the lands described in such certificate or deed were justly taxable for such tax or some portion thereof; or, when the treasurer shall have withheld from sale any delinquent lands under the provisions of section 74.39, they shall be satisfied that such lands were justly taxable for such tax or some portion thereof, they shall fix the amount of such tax justly chargeable thereon on each parcel thereof, and direct the same to be assessed in the next assessment of county taxes, with interest thereon \* \* \* *at the same rate that would have applied had the tax been collected before the tax sale or redeemed from the tax sale, from the time when such tax was due and payable to the end of the tax levy year in which such tax will be placed on the tax roll as a reassessment*; and the county clerk, in his next apportionment of county taxes, shall charge the same as a special tax to the town, city or village in which such lands are situated, specifying the particular tract of land upon which the same are to be assessed and the amount chargeable to each parcel and the year when the original tax was assessed, and certify the same to the clerk of the proper town, city or village; and the clerk receiving such certificate shall enter the same on the tax roll accordingly.

SECTION 6. This act shall take effect January 1, 1944.

Approved June 10, 1943.