

treasurer, shall be returned delinquent together with original individual affidavits, and, unless paid before *July 31* thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest or other charges at any time on or before *July 31, 1943*. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return or to the county treasurer after that date and on or before the *July 31* following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for payment of taxes. But if such taxes shall not have been paid on or before *July 31, 1943*, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes except that interest shall run from the said January 1.

(2) Of any taxes on which affidavits for extension of time of payment have been filed pursuant to this section that are paid to any county treasurer up to and including *July 31, 1943*, such county treasurer, out of each individual payment of taxes, shall *dispose of said payments as provided by section 74.03 (8)*. Such return shall be made by the county treasurer to the town, city or village treasurer on or before *August 15, 1943*.

Approved February 26, 1943.

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CHAPTER 5.

AN ACT to create 97.02 (10) (j) of the statutes, relating to the modification of milk fat content of ice cream during the present war emergency.

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

97.02 (10) (j) of the statutes is created to read:

97.02 (10) (j) The issuance by the United States secretary of agriculture of food distribution order number 8, effective

February 1, 1943, which limits the amount of total milk solids that may be used in frozen dairy foods to not more than 65 per cent of the milk solids used for such purposes during the previous year, and the probable imposition of further restrictions by the federal government affecting such foods and the dairy industry during the war emergency, have rendered it urgently imperative to modify the minimum milk fat content of ice cream as specified in this subsection, in order to keep available as large a supply of ice cream as possible for the consuming public. Because of this emergency the minimum percentages of milk fat specified in this subsection for the various types of ice cream are modified in the respective paragraphs as follows: in (a) from 13 to 10 per cent; in (b) from 11 to 8 per cent; in (c) from 11 to 8 per cent; in (d) from 11 to 8 per cent; in (e) from 13 to 10 per cent; in (f) from 11 to 8 per cent; in (g) from 13 to 10 per cent; in (h) from 11 to 8 per cent; and in (i) from 13 to 10 per cent and from 11 to 8 per cent respectively, but in no case shall ices and sherbet be mixed with the forms of ice cream above specified so that the milk fat content is less than herein prescribed. The modifications made by this paragraph shall be in effect until the present war is terminated, as proclaimed by the President or the Congress of the United States, and for a period of 6 months thereafter, unless sooner repealed.

Approved February 26, 1943.

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CHAPTER 6.

AN ACT to create 63.13 (3) of the statutes, relating to number of councilmen upon abandonment of commission form of city government.

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

63.13 (3) of the statutes is created to read:

63.13 (3) The common council of any such city that has abandoned the commission form of government and before effective reorganization under chapter 62, may by an ordinance adopted by a two-thirds vote of all its members, provide that