

No. 21, A.]

[Published May 3, 1945.]

**CHAPTER 99.**

AN ACT to amend 75.14 (2) of the statutes, relating to execution of tax deeds.

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

75.14 (2) of the statutes is amended to read:

75.14 (2) The county clerk shall not issue a deed of any parcel of land until by carefully comparing the advertised sale list of lands for unpaid taxes and the advertised list of the same for redemption with the treasurer's list of said lands in his book of sales he shall find that the description of such parcel of land so to be conveyed has been correctly and fully published, both in such advertised list of sales and redemptions; and if upon such examination the county clerk shall find any error or omission in any such advertised description he shall enter opposite the description of said land in his book of sales a statement of the fact of such error or omission; and the county board shall in all such cases cause such certificate to be canceled and direct the county treasurer to correct the description thereof and re-advertise and sell the same at the next ensuing sale of lands for unpaid taxes. *This section insofar as it relates to any comparison of the advertised sale list of lands to be sold for unpaid taxes with the treasurer's list of said lands in his book of sales shall be inapplicable to lands advertised for sale as provided in section 74.33 (3).*

Approved May 1, 1945.

No. 91, A.]

[Published May 3, 1945.]

**CHAPTER 100.**

AN ACT to amend 74.46 (1), 75.01 (1), 75.02 (1), 75.10 and 75.19 of the statutes, relating to the redemption period of tax certificates.

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

SECTION 1. 74.46 (1) of the statutes is amended to read:

74.46 (1) The county treasurer shall give to each purchaser on the payment of his bid, and if the same be struck off to the

county then to the county, a certificate dated the day of the sale, describing the lands purchased, stating the original amount of the tax, the rate of interest thereon and the date from which such interest accrues, and the time when the purchaser will be entitled to a deed; which certificate shall be substantially in the following form, to wit:

STATE OF WISCONSIN, }  
 ..... County. } ss.

County Treasurer's Office, ....., A. D. 19....  
 I, ....., county treasurer of the county of  
 ....., in said state, do hereby certify that I did at  
 public auction, pursuant to notice given as by law required, on  
 this ..... day of ....., sell to A. B. (or the  
 county of ..... ) the lands herein described for the  
 sum of .....dollars and .....cents,  
 said sum being the amount due and unpaid for taxes, on said  
 land for the year of our Lord one thousand nine hundred and  
 .....; that said A. B., his heirs or assigns (or said  
 county or assigns), will, therefore, be entitled to a deed of con-  
 veyance of said lands in \* \* \* *4 years and 6 months for the  
 1945 tax certificates, 4 years for the 1946 tax certificates, 3 years  
 and 6 months for the 1947 tax certificates, and thereafter 3 years*  
 from this date, unless sooner redeemed from such sale according  
 to law, and the rate of interest in case of such redemption shall  
 be eight-tenths of one per cent per month or fraction of a month  
 from date of January 1, 19.... Said lands are described as  
 follows, with sums for which each tract was sold set opposite  
 to each description, that is to say: (Here insert description, and  
 separately the amount bid on each tract).

A. B., County Treasurer.

The purchaser at any tax sale and any person taking tax certifi-  
 cates from the county by assignment shall pay therefor the  
 principal of the tax and interest thereon from January 1 of the  
 year following the tax levy to the date on which he pays for his  
 certificate.

Whenever in any county lands are bid in for delinquent taxes  
 for the county, the county treasurer may in lieu of executing  
 separate tax certificates on every parcel of land to the county,  
 prepare and execute one master certificate to include lands in  
 each town, city or village sold for delinquent general taxes,  
 metropolitan sewerage district taxes, special assessments, drain-

*age assessments levied as specified in chapters 88 and 89, special improvement bonds and trust items, which certificate shall be in substantially the form as hereinafter provided and shall incorporate by reference to appropriate numbering in the treasurer's tax sales record the description of each separate parcel and the amount of delinquent tax and charges intended to be included in said tax certificate. Thereafter when any person shall desire to purchase the tax certificate on any individual parcel included in either of said master certificates the county treasurer shall execute a single tax certificate to the county in the form as hereinabove prescribed in this subsection which certificate shall be indorsed by the county treasurer with his official character added and thereafter the procedure prescribed in subsection (2) \* \* \* shall apply. Whenever one or more single certificates are executed on parcels included in a master certificate such fact shall be forthwith noted on the master certificate by reference to the item number of said parcel. If after the issuance of any master certificate, any delinquent tax item therein included shall be redeemed, the fact, date and amount of such redemption shall be noted forthwith on such master certificate by reference to the items of said parcel. The form of such master certificate shall be substantially as follows:*

STATE OF WISCONSIN, }  
 ..... County. }<sup>ss.</sup>  
 County Treasurer's Office, ....., A.D. 19...  
 I, ....., county treasurer of the county of  
 '....., in said state, do hereby certify there was sold at  
 public auction, pursuant to notice given as by law required, on the  
 ..... day of ....., A.D. 19..., to the county  
 of ....., the lands described and listed in volume  
 number ....., town of ....., record  
 of sales and assignments the specific item numbers whereof are  
 hereinafter set forth, said record being on file in the office of  
 county treasurer of ..... county and which is hereby  
 made a part of this certificate. Said sum listed below represents  
 the amount due and unpaid for taxes on said lands for the year  
 of our Lord 19...; that the said county of ..... or  
 assigns will therefore be entitled to a deed of conveyance of said  
 lands in \* \* \* 4 years and 6 months for the 1945 tax cer-  
 tificates, 4 years for the 1946 tax certificates, 3 years and 6  
 months for the 1947 tax certificates, and thereafter 3 years from

this date unless redeemed from such sale according to law, and the rate of interest in case of redemption shall be eight-tenths of one per cent per month or fraction of a month from date of January 1, 19.... The said lands together with the sum for which the same is sold are more particularly shown in volume number....., town of ....., record of sales and assignments numbers ....., and .....,  
 ....., County Treasurer.

SECTION 2. 75.01 (1) of the statutes is amended to read:

75.01 (1) The owner or occupant of any land sold for taxes or other person may, at any time within \* \* \* *4 years and 6 months for the 1945 tax certificates, 4 years for the 1946 tax certificates, 3 years and 6 months for the 1947 tax certificates, and thereafter 3 years* from the date of the certificate of sale, redeem the same or any part thereof or interest therein by paying to the county treasurer of the county where such land was sold, for the use of the purchaser, his heirs or assigns, the amount of the taxes for which such land was sold and all subsequent charges thereon authorized by law, or such portion thereof as the part or interest redeemed shall amount to with interest on the amount of said taxes at eight-tenths of one per cent per month or fraction thereof from January 1 after the tax year, and all other taxes and charges thereon imposed subsequent to such sale and paid by such purchaser or his assigns prior to such redemption, with interest thereon at said rate, vouchers or other evidence of the payment of which shall have been deposited with the county clerk or produced to such person seeking to redeem; and in all cases any such person may, in like manner, redeem any such lands or any part thereof or interest therein at any time before the tax deed executed upon such sale is recorded, and when so redeemed, such deed shall be void; provided, that when an application is made to the county treasurer to redeem from any tax sale any part or portion of any lot or parcel of land which was sold for taxes as a whole, but which is owned in severalty, said treasurer before making a receipt for the redemption of such part or portion thereof may ascertain by affidavits or by actual view the true proportion of taxes chargeable to the part or portion sought to be redeemed and the amount so found shall be deemed to be the amount required for the redemption thereof. The provisions of this chapter relating to redemption, conveyance, rights of action, limitation and other proceedings shall

apply to all swamp and overflowed lands which have been or may be contracted for sale by any county board.

SECTION 3. 75.02 (1) of the statutes is amended to read:

75.02 (1). The owner or occupant of any land sold for city taxes by the city treasurer of any city in this state, or any other person, may at any time within \* \* \* *4 years and 6 months for the 1945 tax certificates, 4 years for the 1946 tax certificates, 3 years and 6 months for the 1947 tax certificates, and thereafter 3 years* from the date of the certificate of sale, redeem the same, or any undivided interest therein, by paying to the city treasurer of the city where such land was sold, for the use of the purchaser, his heirs or assigns, the amount of the taxes for which such land was sold, and all subsequent charges thereon authorized by law, or such portion thereof as the interest redeemed shall amount to, with interest on the amount of the taxes at eight-tenths of one per cent per month or fraction thereof from January 1 after the tax year, and all other taxes and charges thereon imposed subsequent to such sale and paid by such purchaser, or his assigns prior to such redemption, with interest thereon at said rate; and in all cases any such person may in like manner, redeem any such lands, or undivided interest therein at any time before the tax deed executed upon such sale is recorded; but when so redeemed such deed shall be void.

SECTION 4. 75.10 of the statutes is amended to read:

75.10 Whenever, by mistake or otherwise, such treasurer neglects or fails to include in his published list any such tract or tracts of land or to publish such list in accordance with the requirements of law, the same may be published at any time within 2 years after the expiration of said \* \* \* *4 years and 6 months for the 1945 tax certificates, 4 years for the 1946 tax certificates, 3 years and 6 months for the 1947 tax certificates, and thereafter 3 years*; such publication shall be made in the same manner and for the same time as prescribed in the preceding sections, and such treasurer shall specify in his notice accompanying such published list when the time for making redemption of such lands from such sale will expire, which time shall not be less than 6 nor more than 10 months from the expiration of the full 2 weeks required for the aforesaid publication; and all deeds made upon such tracts of land after the expiration of said \* \* \* *4 years and 6 months for the 1945 tax*

*certificates, 4 years for the 1946 tax certificates, 3 years and 6 months for the 1947 tax certificates, and thereafter 3 years, shall after the expiration of such extended period of redemption, be as valid and effectual as if such publication had been made at the time required in such action.*

SECTION 5. 75.19 of the statutes is amended to read:

75.19 The holder of any tax certificate may, at his option, in lieu of taking a tax deed, at any time after \* \* \* *4 years and 6 months for the 1945 tax certificates, 4 years for the 1946 tax certificates, 3 years and 6 months for the 1947 tax certificates, and thereafter 3 years* from the date of such certificate, and before he would be debarred from demanding a tax deed thereon, foreclose the same by action as in a case of a mortgage upon real estate; and all the laws and rules of practice relating to the foreclosure of mortgages, as to the persons necessary and proper to be made parties, as to pleading and evidence, the judgment of foreclosure and sale thereunder, the right of the plaintiff to be subrogated to the benefit of all liens upon the premises by him necessarily satisfied in order to save the lien of his certificate, the right of the defendants or any of them, to redeem the premises at any time before sale, and as to costs and disbursements, including the necessary expenses for an abstract of title, shall, so far as they are applicable, prevail in such actions; provided, that when costs are allowed to the plaintiff, such costs, exclusive of disbursements, shall be discretionary with the court, but shall not exceed the amount of the face of the certificate or certificates embraced in such action, and such costs when allowed, shall be an additional lien upon the property described in such certificates, provided further, that the defendant may in all cases within the time limited by law for answering the complaint, execute and deliver to the plaintiff or his attorney a quitclaim deed of the lands described in the complaint, conveying all the right, title and interest of such defendant at the time of the commencement of the suit; or may, within such time, either after having delivered such deed or without such delivery, answer disclaiming any title to the lands in question at the time of the commencement of the suit, in either of which cases the plaintiff shall not recover costs personally against any such defendant who quitclaims as aforesaid or who shall establish such disclaimer upon the trial of such action. The plaintiff in such action, may include in one action, all the certificates he holds upon the same

tract of land; and the sale in such actions shall be conducted, certificates thereon made and filed, the report made and confirmed and a deed thereon executed and delivered, in like manner and with like effect as in case of actions for foreclosure of mortgages; but a foreclosure and sale under the provisions of this section, shall not limit or in any manner affect the right of redemption by a minor, idiot or insane person, as provided in section 75.03.

Approved May 1, 1945.

No. 182, A.]

[Published May 3, 1945.

### CHAPTER 101.

AN ACT to amend 201.03 (6) of the statutes, relating to requirement of publishing notice of amendment of articles of mutual insurance companies.

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

201.03 (6) of the statutes is amended to read:

201.03 (6) The charter of any mutual insurance company incorporated under special act and, unless otherwise provided therein, the articles of incorporation of any mutual insurance company may be amended by a vote of three-fourths of the members voting at a meeting after the proposed amendment has been filed with its secretary and the commissioner and a copy thereof with notice of time and place of meeting has been mailed to each member. *In lieu of the foregoing notification to each member, the company may publish a copy thereof in a newspaper of general statewide circulation at least 30 days prior to such meeting.*

Approved May 1, 1945.