

No. 108, S.]

[Published May 4, 1945.]

CHAPTER 106.

AN ACT to create 222.21 (3) of the statutes, relating to trust powers of certain mutual savings banks.

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

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

222.21 (3) When authorized by the banking commission, any mutual savings bank having aggregate deposits in excess of \$2,000,000 may exercise trust powers according to the provisions of chapter 223 upon making a deposit with the state treasurer in the sum of \$100,000 in cash or securities specified in chapter 320. Before authorization, the banking commission shall take into consideration the total amount of the guaranty fund, the amount of aggregate deposits, the needs of the community to be served and any other facts or circumstances including public convenience and welfare.

Approved May 3, 1945.

No. 32, A.]

[Published May 4, 1945]

CHAPTER 107.

AN ACT to amend 74.06 and 75.12 (2), 74.32 (1) and to repeal and recreate 75.01 (1) of the statutes, relating to redemption from tax sales, payment on part of lands, and application for tax deeds.

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

SECTION 1. 74.06 of the statutes is amended to read:

74.06 The treasurer shall receive the tax on any part of any lot or parcel of land or on any undivided share or interest therein which the person paying the tax will clearly define; and if the tax on the remainder of such lot or parcel of land shall remain unpaid such treasurer shall return such remainder and the tax due thereon as delinquent to the county treasurer; and if the part on which the tax is so paid shall be an undivided share the person paying the same shall state to the treasurer the name of the owner of such share, that it may be excepted in case of sale

for the tax on the remainder, for which purpose the treasurer shall enter the name of such owner and a specification of such share in his account of uncollected taxes; and the balance of the taxes on any such land shall be a lien on the residue only of such lot or parcel of land; provided, * * * *that when an application is made to the treasurer for the payment of the taxes upon any divided portion of any part or portion of any lot or parcel of land, such treasurer shall give notice of such proposed payment to any person other than the applicant having a recorded ownership, mortgage, or land contract interest in such land which may be affected by such application and afford him a hearing. Such notice shall be given in the manner provided in section 75.12 for the giving of notice of application for tax deed, and the costs of giving such notice shall be paid by the person making such application. The time for such hearing shall be fixed at not less than 10 days after the service of such notice has been completed. The treasurer shall thereafter determine the true proportion of taxes chargeable to the part or portion on which the taxes are sought to be paid, and the amount so found shall be deemed to be the amount of the taxes chargeable thereto.*

SECTION 2. 74.32 (1) of the statutes is 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 * * * *divided portion of any part or portion of any lot or parcel of land such treasurer shall give notice of such proposed payment to any person other than the applicant having a recorded ownership, mortgage, or land contract interest in such land which may be affected by such application and afford him a hearing. Such*

notice shall be given in the manner provided in section 75.12 for the giving of notice of applications for tax deed, and the costs of giving such notice shall be paid by the person making such application. The time for such hearing shall be fixed at not less than 10 days after the service of such notice has been completed. The treasurer shall thereafter determine the true proportion of taxes chargeable to the part or portion on which the taxes are sought to be paid, and the amount so found shall be deemed to be the amount of the taxes chargeable thereto.

SECTION 3. 75.01 (1) of the statutes is repealed and recreated to read:

75.01 REDEMPTION FROM TAX SALE. (1) Any person may, prior to the recording of a tax deed based on a tax sale certificate issued on the sale of a parcel of land or of any interest therein for nonpayment of taxes, redeem the land described in such tax sale certificate or any part thereof or interest therein, whether the tax sale certificate to be redeemed wholly or in part is a lien against all the land or against an undivided interest therein. Such redemption shall be made 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 or interest therein was sold, or such portion thereof as the part or interest redeemed shall amount to, in either case 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 levy year and all other charges authorized by law to be imposed on such tax certificate subsequent to such sale. When so redeemed, prior to the recording of a tax deed, such tax deed shall be void. When an application is made to the county treasurer to redeem from any tax sale any divided portion of any part or portion of any lot or parcel of land which was sold for taxes, before making a receipt for the redemption applied for, said treasurer shall give notice of such proposed redemption to any person other than the applicant having a recorded ownership, mortgage, or land contract interest in such land, and to any purchaser of a tax certificate describing such land as shown by said treasurer's records, or may be affected by such application and afford him a hearing. Such notice shall be given in the manner provided in section 75.12 for the giving of notice of application for tax deed, and the costs of giving such notice shall be paid by the person making such application.

The time for such hearing shall be fixed at not less than 10 days after the service of such notice has been completed. The county treasurer shall thereafter determine the true proportion of taxes chargeable to the part or portion sought to be redeemed, and the amount so found shall 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. The word 'recording' as used in this subsection means the presentation of the tax deed to the register of deeds for record and his acceptance thereof.

SECTION 4. 75.12 (2) of the statutes is amended to read:

75.12 (2) Such notice shall state the name of the owner and holder of the tax sale certificate, and the date thereof, the description of the lands involved, the amount for which the lands were sold and that such amount will bear interest as provided by law, and shall give notice that after the expiration of 3 months from the date of service of such notice a tax deed will be applied for. Every notice served upon an occupant shall contain a statement of the language of section 234.18. *No service of notice of application for tax deed shall be made on any tax certificate until after the expiration of 4 years 9 months and 1 day from the date of such certificate.* The owner and holder of such tax sale certificate may include in said notice all the certificates he holds upon the same tract of land * * * *which are eligible for application for tax deed.*

Approved May 3, 1945.

No. 48, S.]

[Published May 5, 1945.]

CHAPTER 108.

AN ACT to create 66.299 of the statutes, relating to intergovernmental co-operation on purchases and public work.

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

66.299 of the statutes is created to read:

66.299 MUNICIPAL CO-OPERATION BIDS. Notwithstanding any statute requiring bids for public purchases, any city, village,