No. 73, A.]

Published April 20, 1945.

CHAPTER 52.

AN ACT to amend 75.42 (1) of the statutes, relating to defenses in tax deed actions.

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

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

75.42 (1) The defendants in such action may answer severally, or such of them as are jointly interested in any separate parcel or parcels of land described in the complaint may answer jointly, either to the whole complaint or to any separate cause of action stated therein, that the action thereon was not commenced within the time limited by section 75.39; that the lands described in such complaint or some part or parts thereof to which the defendant or defendants so answering claim title or some interest therein were not liable to taxation at the time the tax for the nonpayment of which the land was sold and conveyed as specified in the complaint was levied; or that the tax for the nonpayment of which said lands purport to be sold was in fact paid before such sale; or that the land was redeemed from such sale as provided by law; or that the title to said land has become vested adversely to the plaintiff in the action under and by virtue of another tax deed; or that the deed, a copy of which is set forth in the complaint, was never executed by the officer whose name is subscribed thereto; or that the lands described in the complaint or some part thereof were improved, occupied or cultivated as described in section 75.12 (1), and that no notice was served upon the defendant or owner or occupant, as required by section 75.12, and no other defense to such action shall be set up by any defendant or defendants unless the defendant or defendants setting up the same shall, at the time of filing the answer, deposit with the clerk of the court in which such action is pending, for the use of the plaintiff in such action, the sum for which the parcel or parcels of land as to which they defend were sold, together with interest thereon at the rate of 8 per cent per annum from the date of the certificate of sale for taxes upon which such deed was issued; and also all such sums as shall have been paid by the plaintiff for subsequent taxes on such parcel or parcels, with interest thereon from the time of payment at the rate of 8 per cent per annum

to the time of making such deposit; and shall state in the answer the fact that such deposit has been made, and the amount thereof, and that such defendant is ready to pay such portion of the costs and disbursements in the action as shall be adjudged just and reasonable, in case the plaintiff shall elect to receive such deposit and release to said defendant or defendants the parcel or parcels of land on account of which such deposit is made; and any defendant or defendants making the deposit and offer aforesaid may set up in their answer any other matter of defense which will avoid such deed; but no answer merely alleging the defendant's title, or denying the plaintiff's title to the lands described in such complaint, or any part or parcel thereof, or which merely alleges that the deed to the plaintiff is void shall be a sufficient answer; but every answer shall state specifically the grounds on which the defendant or defendants rely for avoiding the deed of the plaintiff.

Approved April 18, 1945.

No. 83, A.]

[Published April 20, 1945.

CHAPTER 53.

AN ACT to amend 74.456 (2) of the statutes, relating to service of notice of correcting tax sale certificate.

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

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

74.456 (2) Upon the filing of such affidavit the treasurer shall give notice in the manner hereinafter prescribed to the owners and mortgagees, if any, of record in the office of register of deeds of the county wherein such land is located, that it is proposed to correct the description in such tax certificate to conform to the description in such assessor's affidavit. Such notice shall be given by service in the manner that a summons is served in a court of record, or by registered mail with return receipt of addressee demanded. Such notice may be served by any officer or employe of such county or city. If such notice cannot with due diligence be so served, it shall be served on such owner or mortgagee by publication thereof once a week for 2 successive weeks in a newspaper of general circulation published in the