covery by the bank of any dishonest act on the part of such person.

Section 29, 267,025 of the statutes is created to read:

267,025 PROPERTY IN SAFE DEPOSIT BOX. Property in a safe deposit box in any bank or safe deposit company is not property in the possession or control of such bank or safe deposit company within the meaning of this chapter.

Approved April 21, 1945.

No. 47, S.]

· [Published April 24, 1945.

CHAPTER 66.

AN ACT to amend 75.03 (3) of the statutes, relating to the redemption of lands of minors, idiots or insane persons from tax liens.

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

75.03 (3) of the statutes is amended to read:

75.03 (3) When the purchaser of such lands at tax sale or the owner of tax certificates thereon is the owner and holder of delinquent tax certificates issued upon tax sales for 5 or more years, and the time for issuance of a deed upon any of such certificates has not expired the owner and holder of such certificates may foreclose by action pursuant to section 75.19; or a tax deed may be issued to him as provided by this chapter and he may foreclose any right of redemption or interest of any minor, idiot or insane person by separate action pursuant to section 75.19, which he may also do if the tax deed was issued prior to the effective date of this amendment. such action the minor, idiot or insane person must appear by guardian ad litem as provided by law, and his guardian, if he has one, shall be joined as a party defendant. This subsection as amended in 1945 is retroactive January 1, 1946. The postponement of the effective date of the retroactive provision is to afford an opportunity to all persons having an interest in lands affected to redeem such lands from the lien of tax certificates prior to such effective date.

Approved April 21, 1945.