

until any judgment and costs recovered in said suit or attachment has been paid, and the court shall, upon application by the attorney-general or district attorney, appoint a receiver of the property and business of the delinquent defendant for the purpose of impounding the same as security for any judgment which has been or may be recovered, and said motor fuel tax shall constitute a first and prior lien against the property of said wholesaler, including all property of whatsoever nature, belonging to him, whether used in his business or otherwise, and which lien shall be paramount and superior to any other lien, of whatever nature, against said property, whether attaching prior or subsequent to the time when said tax became due.

Approved May 29, 1947.

No. 286, A.]

[Published June 4, 1947.

CHAPTER 201.

AN ACT to amend 62.12 (4) of the statutes, relating to city taxes.

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

62.12 (4) of the statutes is amended to read:

62.12 (4) The tax levied by the council for any one year for municipal purposes, together with all other taxes * * * to be levied for any city purpose except as provided in section 67.035, shall not exceed 3-1/2 per cent of the assessed value of the real and personal property in the city in that year, except that in addition a special tax for school purposes not exceeding 8 mills on the dollar of such assessed value may be levied.

Approved May 29, 1947.