

## CHAPTER 893

## LIMITATIONS OF COMMENCEMENT OF ACTIONS AND PROCEEDINGS

893.01	Civil actions; objection as to time of commencing.	893.22	Within one year.
893.02	Realty, seisin and possession of.	893.23	Within 30 days.
893.03	Defense or counterclaim, when effectual.	893.235	Health care providers; minors actions.
893.04	Entry upon realty, when valid.	893.24	Within 9 months.
893.05	Presumption from legal title.	893.245	Foreign corporation, conveyances.
893.06	Presumption of adverse holding under conveyance or judgment.	893.25	Actions upon accounts.
893.07	Adverse possession defined.	893.26	Other personal actions.
893.075	Adverse possession of mineral rights defined.	893.27	Defenses barred.
893.08	Extent of possession not founded on writing, judgment, etc.	893.29	Bank bills not affected.
893.09	Adverse possession, what is.	893.30	Limitation when person out of state.
893.10	Action barred by adverse possession, when.	893.31	Application to alien enemy.
893.11	Tenant's possession that of landlord.	893.32	Effect of military exemption from civil process.
893.12	What use not adverse.	893.33	Persons under disability.
893.13	Rights not impaired.	893.34	Limitation in case of death.
893.135	Limitation if disability exists; temporary.	893.35	Appeals; if judgment for defendant reversed, new action for plaintiff.
893.14	Actions, time for commencing.	893.36	When action stayed.
893.15	Action concerning real estate.	893.37	Disability.
893.155	Within 6 years; improvements to real property.	893.38	More than one disability.
893.16	Within 20 years.	893.39	Action, when commenced.
893.17	Within 20 years, against railroads and utilities for entry on lands.	893.41	Presenting claims.
893.18	Within 10 years.	893.42	Acknowledgment or new promise.
893.181	Within 10 years.	893.43	Acknowledgment, who not bound by.
893.19	Within 6 years; one year notice of damage by railroad.	893.44	Actions against parties jointly liable.
893.195	Within 5 years.	893.46	Payment, effect of, not altered.
893.20	Within 3 years.	893.47	Payment by one not to affect others.
893.205	Within 3 years.	893.48	Computation of time, basis for.
893.21	Within 2 years.	893.49	Dismissal of suit after answer.
893.215	Within 2 years.	893.50	Extension of time if no person to sue.
		893.51	What actions not affected.
		893.52	County court; insufficient service.

NOTE: See the note prepared by the Judicial Council located at the end of this chapter containing indexes to statutes outside this chapter which impose time restrictions on asserting a claim or cause of action and statutes outside this chapter which govern claims against governmental entities.

**893.01 Civil actions; objection as to time of commencing.** Civil actions can only be commenced within the periods prescribed in this chapter, except when, in special cases, a different limitation is provided by statute. But the objection that the action was not commenced within the time limited can only be taken by answer or motion to dismiss under s. 802.06 (2) in proper cases.

History: Sup. Ct. Order, 67 W (2d) 770.

If statute of limitations has run, the right as well as the remedy is extinguished; the claim no longer exists. *Schafer v. Wegner*, 78 W (2d) 127, 254 NW (2d) 193.

**893.02 Realty, seisin and possession of.** No action for the recovery of real property or the possession thereof shall be maintained unless it appear that the plaintiff, his ancestor, predecessor or grantor was seized or possessed of the premises in question within 20 years before the commencement of such action.

**893.03 Defense or counterclaim, when effectual.** No defense or counterclaim, founded upon the title to real property or to rents or services out of the same, shall be effectual unless the person making it or under whose title it is made, or his ancestor, predecessor or grantor was seized or possessed of the premises in question within 20 years before the committing of the act with respect to which it is made.

**893.04 Entry upon realty, when valid.** No entry upon real estate shall be deemed sufficient or valid as a claim unless an action be commenced thereupon within one year after the making of such entry and within 20 years from the time when the right to make such entry descended or accrued; and when held adversely under s. 893.07, within 10 years from the time when such adverse possession begun.

**893.05 Presumption from legal title.** In every action to recover real property or the possession thereof the person establishing a legal title to the premises shall be presumed to have been possessed thereof within the time required by law, and the occupation of such premises by

another person shall be deemed to have been under and in subordination to the legal title unless it appear that such premises have been held and possessed adversely to such legal title for 10 years, under s. 893.06, or 20 years under s. 893.08, before the commencement of such action.

**893.06 Presumption of adverse holding under conveyance or judgment.** Where the occupant or those under whom he claims entered into the possession of any premises under claim of title, exclusive of any other right, founding such claim upon some written instrument, as being a conveyance of the premises in question, or upon the judgment of some competent court, and that there has been a continual occupation and possession of the premises included in such instrument or judgment or of some part of such premises under such claim for 10 years, the premises so included shall be deemed to have been held adversely; except that when the premises so included consist of a tract divided into lots the possession of one lot shall not be deemed the possession of any other lot of the same tract.

Where a deed granted a right of way but the claimed user was of a different strip, no right based on use for 10 years is created. *New v. Stock*, 49 W (2d) 469, 182 NW (2d) 276.

**893.07 Adverse possession defined.** For the purpose of constituting an adverse possession by any person claiming a title founded upon some written instrument or some judgment land shall be deemed to have been possessed and occupied in the following cases:

(1) Where it has been usually cultivated or improved;

(2) Where it has been protected by a substantial inclosure;

(3) Where, although not inclosed, it has been used for the supply of fuel or of fencing timber for the purpose of husbandry or for the ordinary use of the occupant;

(4) Where a known farm or a single lot has been partly improved the portion of such farm or lot that may have been left not cleared or not inclosed, according to the usual course and custom of the adjoining country, shall be deemed to have been occupied for the same length of time as the part improved or cultivated.

**893.075 Adverse possession of mineral rights defined.** Adverse possession of the land as defined in this chapter shall be deemed to include adverse possession of all mineral rights not registered under s. 700.30.

History: 1973 c. 260.

This section and s. 700.30 are unconstitutional. *Chicago & N.W. Trans. Co. v. Pederson*, 80 W (2d) 566, 259 NW (2d) 316.

**893.08 Extent of possession not founded on writing, judgment, etc.** When there has been an actual continued occupation of any premises under a claim of title, exclusive of any other right, but not founded upon any written instrument or any judgment or decree, the premises so actually occupied, and no other, shall be deemed to be held adversely.

**893.09 Adverse possession, what is.** For the purpose of constituting an adverse possession by a person claiming title, not founded upon some written instrument or some judgment or decree, land shall be deemed to have been possessed and occupied in the following cases only:

(1) When it has been protected by a substantial inclosure.

(2) When it has been usually cultivated or improved.

**893.10 Action barred by adverse possession, when.** (1) An adverse possession of 10 years under ss. 893.06 and 893.07 or of 20 years under ss. 893.08 and 893.09 shall constitute a bar to an action for the recovery of such real estate so held adversely or of the possession thereof. No title to real property belonging to the state shall be obtained by adverse possession, prescription or user unless such adverse possession, prescription or user has been continued uninterruptedly for more than 40 years. No title to real property held in trust by the state under s. 24.01 (2) to (6) shall be obtained by adverse possession, prescription or user.

(2) Any person who in connection with his predecessor in title has been in the uninterrupted adverse possession of any land for 10 years under a conveyance recorded in the office of the register of deeds of the county where land lies, or who has been in such possession for 20 years, otherwise than under such conveyance, may commence and maintain an action to establish his title against any defects claimed to exist. He may make all persons deemed to be connected with or involved in such defects defendants by name if known, and otherwise generally all persons whom it may concern, by that specification.

History: 1973 c. 189 ss. 13, 19.

Exceptions to the 20-year rule discussed. *Buza v. Wojtalewicz*, 48 W (2d) 557, 180 NW (2d) 556.

See note to 893.13, citing *Leimert v. McCann*, 79 W (2d) 289, 255 NW (2d) 526.

**893.11 Tenant's possession that of landlord.** Whenever the relation of landlord and tenant shall have existed between any persons the possession of the tenant shall be deemed the possession of the landlord until the expiration of 10 years from the termination of the tenancy; or where there has been no written lease until the

expiration of 10 years from the time of the last payment of rent, notwithstanding such tenant may have acquired another title or may have claimed to hold adversely to his landlord; but such presumption shall not be made after the periods herein limited.

**893.12 What use not adverse. (1)** No presumption of the right to maintain any wire or cable used for telegraph, telephone, electric light or any other electrical use or purpose whatever shall arise from the lapse of time during which the same has been or shall be attached to or extended over any building or land; nor shall any prescriptive right to maintain the same result from the continued maintenance thereof.

**(2)** The mere use of a way over unenclosed land shall be presumed to be permissive and not adverse.

**Cross Reference:** See 182.017 (5) relating to right to condemn for easement for transmission lines.

**893.13 Rights not impaired.** The right of any person to the possession of any real estate shall not be impaired or affected by a descent being cast in consequence of the death of any person in possession of such estate.

**893.135 Limitation if disability exists; temporary. (1)** If a person entitled to commence any action for the recovery of real property or to make an entry or defense founded on the title to real property or to rents or services out of the same be, at the time such title shall first descend or accrue, either (a) within the age of 18 years; or (b) insane; or (c) imprisoned on a criminal charge or in execution upon conviction of a criminal offense, for a term less than for life, the time during which such disability shall continue shall not be deemed any portion of the time in this chapter limited for the commencement of such action or the making of such entry or defense; but such action may be commenced or entry or defense made, after the time limited and within 5 years after the disability shall cease or after the death of the person entitled, who shall die under such disability; but such action shall not be commenced or entry or defense made after that period.

**(2)** After December 31, 1945, this section shall not operate to extend the time for commencing any action with respect to which the 30-year or the 60-year limitation period established in s. 893.15 shall have expired, whether the cause of action shall have arisen prior or subsequent to the enactment of this subsection.

**History:** 1971 c. 213 s. 5.

**893.14 Actions, time for commencing.**

The following actions must be commenced within the periods respectively hereinafter prescribed after the cause of action has accrued except that the period shall not be considered to have expired when the court before which the action is pending shall be satisfied that the person originally served knowingly gave false information to the officer with intent to mislead him in the performance of his duty in the service of any summons or civil process. In the event the court so finds the period of limitation shall be extended for one year.

Estoppel can be invoked to preclude a defense based on a statute of limitations (a) when a defendant has been guilty of fraudulent or inequitable conduct; (b) the conduct need not constitute actual fraud in a technical sense, but may be equivalent to a representation upon which the plaintiff may have relied to his disadvantage by not commencing his action within the statutory period; but (c) must have occurred before the expiration of the limitation period with no unreasonable delay by the aggrieved party after the inducement therefor has ceased to operate. *State ex rel. Susedik v. Knutson*, 52 W (2d) 593, 191 NW (2d) 23.

The loss of the right to a patent is the loss of the right to exclude others and, therefore, the injury occurred on that date the right to a patent was lost. *Boehm v. Wheeler*, 65 W (2d) 668, 223 NW (2d) 536.

Statute of limitations is not tolled by filing action in court completely lacking jurisdiction and later refiled in proper court after statute has run. See note to 893.01, citing *Schafer v. Wegner*, 78 W (2d) 127, 254 NW (2d) 193.

**893.15 Action concerning real estate. (1)**

Except as provided in sub. (5), no action affecting the possession or title of any real estate shall be commenced by any person, the state, or any subdivision thereof after January 1, 1943, which is founded upon any unrecorded instrument executed more than 30 years prior to the date of commencement of such action, or upon any instrument recorded more than 30 years prior to the date of commencement of the action, or upon any transaction or event occurring more than 30 years prior to the date of commencement of the action, unless within 30 years after the execution of such unrecorded instrument or within 30 years after the date of recording of such recorded instrument, or within 30 years after the date of such transaction or event there is recorded in the office of the register of deeds of the county in which the real estate is located, some instrument expressly referring to the existence of such claim, or a notice setting forth the name of the claimant, a description of the real estate affected and of the instrument or transaction or event on which such claim is founded, with its date and the volume and page of its recording, if it be recorded, and a statement of the claims made. This notice may be discharged the same as a notice of pendency of action. Such notice or instrument recorded after the expiration of 30 years shall be likewise effective, except as to the rights of a purchaser for value of

the real estate or any interest therein which may have arisen prior to such recording.

(2) The recording of such notice, or of an instrument expressly referring to the existence of the claim, shall extend for 30 years from the date of recording (whether such recording occurred before or after the enactment of this section), the time in which any action founded upon the written instrument or transaction or event referred to in the notice or recorded instrument may be commenced; and like notices or instruments may thereafter be recorded with like effect before the expiration of each successive 30-year period.

(3) This section does not extend the right to commence any action beyond the date at which such right would be extinguished by any other statute.

(4) This section shall be construed to effect the legislative purpose of barring all claims to an interest in real property, whether dower (which for the purpose of this section shall be considered as based on the title of the husband without regard to the date of marriage) inchoate or consummate, curtesy, remainders, reversions and reverter clauses in covenants restricting the use of real estate, mortgage liens, old tax deeds, inheritance, gift and income tax liens, rights as heirs or under wills, or any claim of any nature whatsoever, however denominated, and whether such claims are asserted by a person sui juris or under disability, whether such person is within or without the state, and whether such person is natural or corporate, or private or governmental, unless within such 30-year period there has been recorded in the office of the register of deeds some instrument expressly referring to the existence of such claim, or a notice pursuant to this section. This section does not apply to any action commenced by any person who is in possession of the real estate involved as owner at the time the action is commenced, nor does this section apply to any real estate or interest therein while the record title thereto remains in a railroad corporation or a public service corporation as defined in s. 184.01, or any trustee or receiver thereof, or to claims or actions founded upon mortgages or trust deeds executed by such corporations, or trustees or receivers thereof; nor does this section apply to any real estate or interest therein while the record title thereto remains in the state or any political subdivision or municipal corporation thereof.

(5) Actions to enforce easements, or covenants restricting the use of real estate set forth in any instrument of public record shall not be barred by this section for a period of 60 years after the date of recording such instrument, and the timely recording of instruments expressly

referring to such easements or covenants or of notices pursuant to this section shall extend such time for 60-year periods from such recording.

(6) The word "purchaser" as used in this section shall be construed to embrace every person to whom any estate or interest in real estate shall be conveyed for a valuable consideration and also every assignee of a mortgage or lease or other conditional estate.

"Transaction or event" under (1) as applied to adverse possession means adverse possession for time period necessary to obtain title. Upon expiration of this period, the limitation under (1) commences to run. *Leimert v. McCann*, 79 W (2d) 289, 255 NW (2d) 526.

**893.155 Within 6 years; improvements to real property.** No action to recover damages for any injury to property, or for an injury to the person, or for bodily injury or wrongful death, arising out of the defective and unsafe condition of an improvement to real property, nor any action for contribution or indemnity for damages sustained on account of such injury, shall be brought against any person performing or furnishing the design, land surveying, planning, supervision of construction, materials or construction of such improvement to real property, more than 6 years after the substantial completion of construction. If the injury or defect occurs or is discovered more than 5 years but less than 6 years after the substantial completion of construction, the time for bringing the action shall be extended 6 months.

History: 1975 c. 335.

Note: Chapter 335, laws of 1975, which amended this section, gives the legislative findings and intent in section 1. See the 1975 session laws volume.

A defendant is barred from asserting the unconstitutionality of this section where he waited 5 months after the statute had run before attempting to bring the supervising architect in as a 3rd party defendant. *Cohen v. Towne Realty, Inc* 54 W (2d) 1, 194 NW (2d) 298.

**893.16 Within 20 years.** Within 20 years:

(1) An action upon a judgment or decree of any court of record of this state or of the United States sitting within this state.

(2) An action upon a sealed instrument when the cause of action accrues within this state, except those mentioned in ss. 19.015, 878.07, 893.19 and 893.20 (2).

Defendant was prejudiced by unreasonable 16 year delay in bringing suit; thus, laches barred suit even though (1) limitation did not. *Schafer v. Wegner*, 78 W (2d) 127, 254 NW (2d) 193.

**893.17 Within 20 years, against railroads and utilities for entry on lands.** Whenever any land or any interest therein has been or shall hereafter be taken, entered upon or appropriated for the purpose of its business by any railroad corporation, electric railroad or power

company, telephone company or telegraph company without said corporation or company having first acquired title thereto by purchase or condemnation, as by statute provided, the owner of any such land, his heirs, assigns and legal representatives shall have and are hereby given the right to at any time within 20 years from the date of such taking, entry or appropriation, sue for damages sustained because of such taking, from the corporation or company so taking, entering upon or appropriating said lands or its successors in title, in the circuit court of the county in which said land is situated.

**893.18 Within 10 years.** Within 10 years:

(1) An action upon a judgment or decree of any court of record of any other state or territory of the United States or of any court of the United States sitting without this state.

(2) An action upon a sealed instrument when the cause of action accrued without this state, except those mentioned in s. 893.19.

(3) An action for the recovery of damages for flowing lands, when such lands have been flowed by reason of the construction or maintenance of any milldam.

(4) An action which, on and before February 28, 1857, was cognizable by the court of chancery, when no other limitation is prescribed in this chapter.

(5) An action for the recovery of damages for flowing lands when such lands shall have been flowed by reason of the construction or maintenance of any flooding dam or other dams constructed, used or maintained for the purpose of facilitating the driving or handling of saw logs on the Chippewa, Menomonee, or Eau Claire rivers or any tributary of either of them.

(6) Any action in favor of the state when no other limitation is prescribed in this chapter. No cause of action in favor of the state for relief on the ground of fraud shall be deemed to have accrued until discovery on the part of the state of the facts constituting the fraud.

(7) (a) No action or proceeding affecting the title to or possession of any real estate which is founded on a defect in jurisdiction over a person named as a party defendant in a judgment entered in a court of record of this state shall be commenced after 10 years from the filing of such judgment with the clerk of the said court, provided that during such time a lis pendens or such judgment or a certified copy thereof, naming such person as a party defendant, has been of record in the office of the register of deeds of the county in which such real estate is located, unless within 10 years after the date of the filing of such judgment with the said clerk there is filed in the office of such register of

deeds some instrument or notice giving the name of the person claiming to have been affected thereby, describing such defect, and the real estate affected. Any such instrument or notice filed after the expiration of such 10 years shall be likewise effective, except as to the rights of a purchaser, without notice and for value, of such real estate or interest therein which may have arisen prior to such filing. Such instrument or notice may be discharged in the same manner as a lis pendens.

(b) Paragraph (a) shall have no application to judgments in estates of decedents.

A debt arising out of a constructive trust can be barred under sub. (4). Estate of Demos, 50 W (2d) 262, 184 NW (2d) 117.

The statute of limitations did not bar a daughter-defendant from asserting her counterclaim of constructive trust because the 10-year limit of (4) applied. Meyer v. Ludwig, 65 W (2d) 280, 222 NW (2d) 679.

**893.181 Within 10 years. (1)** An action to collect an old-age assistance lien filed under s. 49.26, 1971 stats., prior to August 5, 1973, must be commenced within 10 years after the date of filing of the required certificate under s. 49.26 (4), 1971 stats.

(2) No claim under s. 49.25, 1971 stats., may be presented more than 10 years after the date of the most recent old-age assistance payment covered by the claim.

History: 1977 c. 385.

**893.19 Within 6 years; one year notice of damage by railroad.** Within 6 years:

(1) An action upon a judgment of a court not of record.

(2) An action upon any bond, coupon, interest warrant or other contract for the payment of money, whether sealed or otherwise, made or issued by any town, county, city, village, school district or vocational, technical and adult education district in this state.

(3) An action upon any other contract, obligation or liability, express or implied, except those mentioned in ss. 893.16 and 893.18.

(4) An action upon a liability created by statute when a different limitation is not prescribed by law.

(5) An action to recover damages for an injury to property, or for an injury to the character or rights of another, not arising on contract, except in case where a different period is expressly prescribed.

(6) An action to recover personal property or damages for the wrongful taking or detention thereof.

(7) An action for relief on the ground of fraud. The cause of action in such case is not deemed to have accrued until the discovery, by

the aggrieved party, of the facts constituting the fraud.

(8) No action against any railroad corporation for damages to property occasioned by fire set from a locomotive or for stock killed or injured by such corporation shall be maintained unless within one year after the happening of the event causing such damage the complaint be served or a notice in writing, signed by the party owning such property or stock, his agent or attorney, shall be given to the corporation in the manner provided for service of a circuit court summons, stating the time and place such damage occurred and that satisfaction therefor is claimed of such corporation. No such notice shall be deemed insufficient solely because of any inaccuracy or failure therein in stating the time when or describing the place where such damages occurred if it shall appear that there was no intention on the part of the claimant to mislead said corporation and that the latter was not in fact misled thereby.

(9) An action upon a claim, whether arising on contract or otherwise, against a decedent or against his estate, unless probate of his estate in this state shall have been commenced within 6 years after his death.

(10) An action under s. 968.31.

History: 1971 c. 154; 1977 c. 176.

Cross References: See 59.665 for 4-year limitation on actions against surveyors for errors in making a survey.

See 878.07 for 6-year limitation on action against sureties on bonds in county court.

See 893.25 for limitation of an action on a "mutual and open account."

In attorney malpractice actions as in medical malpractice cases where the date of negligence and the date of injury are the same, the statute of limitations runs from that date, for that is the time when the cause of action accrues. *Denzer v. Rouse*, 48 W (2d) 528, 180 NW (2d) 521.

If the complaint does not allege the requisite elements for a cause of action based on fraud, sub. (7) does not apply. *Estate of Demos*, 50 W (2d) 262, 184 NW (2d) 117.

A bonus plan to compensate for increased profits is a contract under sub. (3). *Younger v. Rosenow Paper & Supply Co.* 51 W (2d) 619, 188 NW (2d) 507.

An action to recover benefits under a pension plan is an action to enforce a contract, not an action for wages. *Estate of Schroeder*, 53 W (2d) 59, 191 NW (2d) 860.

Sub. (3) applies to an action to recover contribution arising out of settlement of a tort claim. *State Farm Mut. Auto. Ins. Co. v. Schara*, 56 W (2d) 262, 201 NW (2d) 758.

An action based on contract for personal injuries resulting from malpractice is subject to the 3-year statute of limitations. *Estate of Kohls*, 57 W (2d) 141, 203 NW (2d) 666.

Complaint alleging employment discrimination on the basis of sex and seeking back pay damages is an action upon a liability created by statute, and in the absence of any other applicable limitation, the 6-year limitation of (4) applies. *Yanta v. Montgomery Ward & Co., Inc.* 66 W (2d) 53, 224 NW (2d) 389.

An action by an insured against an insurance agent in failing to procure requested coverage is not an action against the insurer on the policy but is an action resting upon the agent's contract with the insured to procure the insurance coverage agreed upon, and is subject to the statute of limitations for contract. *Estate of Ensz*, 66 W (2d) 193, 223 NW (2d) 903.

The cause of action for contribution is based upon a contract implied by law and must be brought within 6 years after the one joint tort-feasor has paid more than his share under (3). The trial court erroneously granted the architects' motion for summary judgment on the basis that (5)—apparently

measured from the date of installation of the heater—had already run, when the fire did not occur until 1970, and plaintiff's insured suffered no injury prior to that time. *Hartford Fire Ins. Co. v. Osborn Plumbing*, 66 W (2d) 454, 225 NW (2d) 628.

See note to 893.48, citing *Joint School Dist. No. 1 v. City of Chilton*, 78 W (2d) 52, 253 NW (2d) 879.

Where unreasonable delay in bringing suit prejudices defendant because of death of key witness, laches will bar suit even if (7) statute of limitations does not. *Schafer v. Wegner*, 78 W (2d) 127, 254 NW (2d) 193.

See note to 893.21, citing *Sussmann v. Gleisner*, 80 W (2d) 435, 259 NW (2d) 114.

Sub. (5) applies to actions based on negligent construction of dwellings; statute begins to run when plaintiff suffered injury. *Abramowski v. Wm. Kilps Sons Realty, Inc.* 80 W (2d) 468, 259 NW (2d) 306.

If object of disputed contract is the fruit of human labor rather than the labor per se, 893.19 (3) applies rather than 893.21 (5). *Rupp v. O'Connor*, 81 W (2d) 436, 261 NW (2d) 815.

See note to 551.59, citing *Kramer v. Loewi & Co., Inc.* 357 F Supp. 83.

Sub. (4) governs civil rights actions. *Minor v. Lakeview Hospital*, 421 F Supp. 485.

**893.195 Within 5 years.** Within 5 years of the date of birth of a child or if the parents live together as man and wife after the birth of the child, 5 years after they separate: An action under ch. 52 for the establishment of the paternity of the child, except that this limitation shall not apply where the parties thereto enter into an agreement for the support of the child in accordance with s. 52.28 or where a 2nd proceeding is had pursuant to s. 52.31 (2). Where a warrant or summons under ch. 52 has been issued within such 5 years, ss. 893.30 and 939.74 (3) shall both be applicable in computing time under this section.

History: 1971 c. 21.

The statute begins to run when parents cease living together as man and wife. 60 Atty. Gen. 416.

**893.20 Within 3 years.** Within 3 years:

(1) An action against a sheriff, coroner, medical examiner, town clerk, or constable upon a liability incurred by the doing of an act in his official capacity and in virtue of his office or by the omission of an official duty, including the nonpayment of money collected upon execution; but this subsection shall not apply to an action for an escape.

(2) An action by the state or any of its departments or agencies or by any county, town, village, city, school district, vocational, technical and adult education district or other municipal unit to recover any sum of money by reason of the breach of an official bond or the breach of a bond of any nature, whether required by law or not, given by a public officer or any agent or employe of a governmental unit; such period to commence running when such governmental unit receives knowledge of the fact that a default has occurred in some of the conditions of such bond and that it was damaged because thereof.

(3) An action or proceeding to test the validity of a change of any county seat, within 3

years after the date of the publication of the governor's proclamation of such change; and every defense founded upon the invalidity of any such change must be interposed within 3 years after the date of the aforesaid publication, and the time of commencement of the action or proceeding to which any such defense is made shall be deemed the time when such defense is interposed.

History: 1971 c. 154; 1973 c. 272.

#### 893.205 Within 3 years. Within 3 years:

(1) An action to recover damages for injuries to the person for such injuries sustained on and after July 1, 1955, unless notice in writing as provided in s. 330.19 (5), 1955 statutes, was served prior to July 1, 1959, in which event s. 330.19 (5), 1955 statutes, shall apply. But no action to recover damages for injuries to the person, received without this state, shall be brought in any court in this state when such action is barred by any statute of limitations of actions of the state or country in which such injury was received unless the person so injured shall, at the time of such injury, have been a resident of this state.

(2) An action brought to recover damages for death caused by the wrongful act, neglect or default of another where death resulted on or after July 1, 1955.

(3) Any civil action arising under ch. 11 or subch. III of ch. 13.

History: 1973 c. 334; 1977 c. 278.

Cross Reference: See 885.285 (4) for extended period after certain settlements and advance payments.

When the complaint alleged that an improper blood transfusion injured a woman so as to cause the death of a child years later, the cause of action accrued at the date of the transfusion. *Olson v. St. Croix Valley Memorial Hospital*, 55 W (2d) 628, 201 NW (2d) 63.

Validity of defense, under (1), of bar to the action by the North Carolina 3-year limitation statute, is determined in light of analysis of North Carolina products liability case law. *Central Mut. Ins. Co. v. H. O., Inc.* 63 W (2d) 54, 216 NW (2d) 239.

In a wrongful death action, the trial court had subject matter jurisdiction of plaintiffs' action which, when commenced, tolled the statute of limitations; the statute of limitations would preclude the 3 sisters in the future from commencing any independent wrongful-death action against defendants; therefore the sisters are no longer to be considered indispensable parties. *Kochel v. Hartford Accident & Indemnity Co.* 66 W (2d) 405, 225 NW (2d) 604.

The statute of limitations in medical malpractice actions. 1970 WLR 915.

Recent developments in Wisconsin medical malpractice law. 1974 WLR 891.

#### 893.21 Within 2 years. Within 2 years:

(1) An action by a private party upon a statute penalty or forfeiture when the action is given to the party prosecuting therefor and the state, except when the statute imposing it provides a different limitation.

(2) An action to recover damages for libel, slander, assault, battery, invasion of privacy or false imprisonment.

(4) An action to recover a forfeiture or penalty imposed by any bylaw, ordinance or regulation of any town, county, city or village or of any corporation organized under the laws of this state, when no other limitation is prescribed by law.

(5) Any action to recover unpaid salary, wages or other compensation for personal services, except fees for professional services.

History: 1977 c. 176.

A stock-purchase plan as a reward for increased profits is not subject to sub. (5). *Younger v. Rosenow Paper & Supply Co.* 51 W (2d) 619, 188 NW (2d) 507.

Professional services by a physician or attorney may be nonetheless so categorized, although not customarily performed in his specialized field of activity, if requested by reason of his expertise and professional training, and when he then utilizes such knowledge and training, but whether they are to be so classified depends upon the entire factual context of the particular employment. *Lorenz v. Dreske*, 62 W (2d) 273, 214 NW (2d) 753.

Sub. (5) does not apply unless services are actually rendered. *Yanta v. Montgomery Ward & Co., Inc.* 66 W (2d) 53, 224 NW (2d) 389.

Where employer deducted "hypothetical tax factor" from salaries of its overseas employees so as to equalize compensation of its employees worldwide, action to recover amounts so deducted had to be brought within 2 year limitation period on wage claims, and not 6 year period on other contract claims. *Sussmann v. Gleisner*, 80 W (2d) 435, 259 NW (2d) 114.

See note to 893.19, citing *Rupp v. O'Connor*, 81 W (2d) 436, 261 NW (2d) 815.

The procurement of a lessee to lease the property and broker's claim for commission was not one for personal services and was not barred by this statute. *Paulson v. Shapiro*, 490 F (2d) 1.

Sub. (1) was not controlling of action by EEOC charging discrimination in employment where statute limited only acts brought by a "private party" and the EEOC is a federal agency enforcing public policy. *Equal Employment Opportunity Comm. v. Laacke & Joys Co.* 375 F Supp 852.

**893.215 Within 2 years. (1) WITHIN 2 YEARS OF THE DATE OF A CASHIER'S CHECK; AN ACTION BY A HOLDER TO ENFORCE PAYMENT OF A CASHIER'S CHECK MADE BY ANY BANK.** Upon the expiration of 2 years from the date of any cashier's check, certified check or bank money order, there having been no presentation for payment of the check or money order by a holder thereof, the maker shall, upon demand, return to the remitter noted thereon, if any, the full face amount of the cashier's check, certified check or bank money order, and thereafter shall be relieved of any and all liability upon the cashier's check, certified check or bank money order, to the remitter, the payee or any other holder thereof.

(2) APPLICATION. Subsection (1) shall apply to all cashier's checks, certified checks and bank money orders, which have been made before November 2, 1969 but were not presented for payment by a holder within 2 years of their date, but an action by the remitter of a cashier's check, certified check and bank money order, to recover moneys held by a bank beyond the time limited by sub. (1) shall be subject to s. 893.19 (3).

**893.22 Within one year.** Within one year:

(1) An action against a sheriff or other officer for the escape of a prisoner arrested or imprisoned on civil process.

(2) All actions for damages for seduction.

(3) An action under ch. 135.

(4) An action for contribution based on tort if the right of contribution does not arise out of a prior judgment allocating the comparative negligence between the parties.

**History:** 1973 c. 12, 179; 1977 c. 180.

**Cross Reference:** See 893.19 (8) for one-year notice provision as to actions against railroad companies.

Since the mother's counterclaim was served within one year from the date it was alleged the last act of seduction was committed, the cause of action was not barred by the one-year statute of limitations. *Slawek v. Stroh*, 62 W (2d) 295, 215 NW (2d) 9.

**893.23 Within 30 days.** Within 30 days:

(1) An action to contest the validity of any municipal obligation which has been certified by an attorney in the manner provided in s. 67.025, for other than constitutional reasons, must be commenced within 30 days after the recording of such certificate as provided by s. 67.025. An action to contest the validity of any state or state authority obligation for other than constitutional reasons must be commenced within 30 days after the adoption of the authorizing resolution for such obligation.

(2) An action or proceeding to contest the validity of any municipal bond or other financing, other than an obligation certified as described in sub. (1), for other than constitutional reasons, must be commenced within 30 days after the date on which the issuer thereof publishes in the issuer's official newspaper, or, if none exists, in a newspaper having general circulation within the issuer's boundaries, a class 1 notice, under ch. 985, authorized by the governing body of such issuer, and setting forth the name of the issuer, that the notice is given pursuant to this section of the statutes, the amount of the bond issue or other financing and the anticipated date of closing of such bond or other financing and that a copy of proceedings had to date of the notice are on file and available for inspection in a therein designated office of the issuer. Such notice may not be published until after the issuer has entered into a contract for sale of the bond or other financing.

**History:** 1971 c. 40 s. 93; 1971 c. 117, 211; 1973 c. 265; 1975 c. 221.

**893.235 Health care providers; minors actions.** Any person under the age of 18, who is not under disability by reason of insanity, developmental disability or imprisonment, shall bring an action to recover damages for injuries to the person arising from any treatment or operation performed by, or for any omission by, a person

who is licensed, certified, registered or authorized to practice as a health care provider under state law within the time limitation under s. 893.205 (1) or by the time that person reaches the age of 10 years, whichever is later. That action shall be brought by the parent, guardian or other person having custody of the minor within the time limit set forth in this section.

**History:** 1977 c. 390.

**893.24 Within 9 months.** Every action or proceeding to avoid any special assessment, or taxes levied pursuant to the same, or to restrain the levy of such taxes or the sale of lands for the nonpayment of such taxes, shall be brought within 9 months from the notice thereof, and not thereafter. This limitation shall cure all defects in the proceedings, and defects of power on the part of the officers making the assessment, except in cases where the lands are not liable to the assessment, or the city has no power to make any such assessment, or the amount of the assessment has been paid or a redemption made.

**893.245 Foreign corporation, conveyances.** Any action to recover possession of, or avoid the title to, any real or personal property because such property was acquired, held or disposed of by a foreign corporation at any time before July 10, 1963, and without complying with the terms of s. 180.801, statutes of 1951, or corresponding provisions of prior statutes shall be brought on or before December 31, 1965, and not thereafter.

**893.25 Actions upon accounts.** In actions brought to recover the balance due upon a mutual and open account current the cause of action shall be deemed to have accrued at the time of the last item proved in such account.

There must be mutual debts or setoff before this section applies. *Estate of Demos*, 50 W (2d) 262, 184 NW (2d) 117.

**893.26 Other personal actions.** All personal actions on any contract not limited by this chapter or any other law of this state shall be brought within 10 years after the accruing of the cause of action.

**893.27 Defenses barred.** A cause of action upon which an action cannot be maintained, as prescribed in this chapter, cannot be effectually interposed as a defense, counterclaim or set-off.

**893.29 Bank bills not affected.** None of the provisions of this chapter shall apply to any action brought upon any bills, notes or other evidences of debt issued by any bank or issued or put into circulation as money.



**893.30 Limitation when person out of state.** (1) If when the cause of action shall accrue against any person he shall be out of this state such action may be commenced within the terms herein respectively limited after such person shall return or remove to this state. But the foregoing provision shall not apply to any case where, at the time the cause of action shall accrue, neither the party against or in favor of whom the same shall accrue is a resident of this state; and if, after a cause of action shall have accrued against any person, he shall depart from and reside out of this state the time of his absence shall not be deemed or taken as any part of the time limited for the commencement of such action; provided, that no foreign corporation which shall have filed with the secretary of state, or any other state official or body, pursuant to the requirements of any applicable statute of this state, an instrument appointing a registered agent as provided in ch. 180, a resident or any state official or body of this state, its attorney or agent, on whom, pursuant to such instrument or any applicable statute, service of process may be made in connection with such cause of action, shall be deemed a person out of this state within the meaning of this section for the period during which such appointment is effective, excluding from such period the time of absence from this state of any registered agent, resident agent or attorney so appointed who shall have departed from and resided outside of this state.

(2) This section shall not apply to any person who, while out of this state, may be subjected to personal jurisdiction in the courts of this state on any of the grounds specified in s. 801.05.

*History:* Sup. Ct. Order, 67 W (2d) 784.

**893.31 Application to alien enemy.** When a person shall be an alien subject or citizen of a country at war with the United States the time of the continuance of the war shall not be a part of the time limited for the commencement of the action.

**893.32 Effect of military exemption from civil process.** The time during which any resident of this state has been exempt from the service of civil process on account of being in the military service of the United States or of this state, shall not be taken as any part of the time limited by law for the commencement of any civil action in favor of or against such person.

**893.33 Persons under disability.** If a person entitled to bring an action mentioned in this chapter, except actions for the recovery of a penalty or forfeiture or against a sheriff or other

officer for an escape, or for the recovery of real property or the possession thereof be, at the time the cause of action accrued, either

(1) Within the age of 18 years, except for actions against health care providers; or

(2) Insane; or

(3) Imprisoned on a criminal charge or in execution under sentence of a criminal court for a term less than his natural life, the time of such disability is not a part of the time limited for the commencement of the action, except that the period within which the action must be brought cannot be extended more than 5 years by any such disability, except infancy; nor can it be so extended in any case longer than one year after the disability ceases.

*History:* 1971 c. 213 s. 5; 1977 c. 390.

This section preserves a minor's right to pursue a cause of action which accrues during minority; it does not determine the time when the cause accrues; where there was no cause of action at the time of accrual (defense of charitable immunity), there is no cause of action at a later date. *Christy v. Schwartz*, 49 W (2d) 760, 183 NW (2d) 81.

An action for personal injuries to a 17-year-old plaintiff injured September 17, 1968, commenced April 18, 1973, was barred by the statutes of limitations, 893.205 and 893.33, where the Age of Majority Act amended 893.33 to require commencement of infants' actions within one year of attainment of age 18 or, for persons between 18 and 21, within one year subsequent to the effective date of the act. *Feest v. Allis Chalmers Corp.* 68 W (2d) 760, 229 NW (2d) 651.

**893.34 Limitation in case of death.** If a person entitled to bring an action dies before the expiration of the time limited for the commencement thereof and the cause of action survives an action may be commenced by his representatives after the expiration of that time and within one year from his death. If a person against whom an action may be brought dies before the expiration of the time limited for the commencement thereof and the cause of action survives an action may be commenced after the expiration of that time and within one year after the issuing, within this state, of letters testamentary or of administration.

**893.35 Appeals; If judgment for defendant reversed, new action for plaintiff.** If an action shall be commenced within the time prescribed therefor and a judgment therein for the plaintiff, or the defendant, be reversed on appeal, the plaintiff, or if he dies and the cause of action survives, his heirs or representatives may commence a new action within one year after the reversal.

**893.36 When action stayed.** When the commencement of an action shall be stayed by injunction or statutory prohibition the time of the continuance of the injunction or prohibition shall not be part of the time limited for the commencement of the action.

**893.37 Disability.** No person shall avail himself of a disability unless it existed when his right of action accrued.

**893.38 More than one disability.** When 2 or more disabilities shall coexist at the time the right of action accrued the limitation shall not attach until they all be removed.

**893.39 Action, when commenced.** An action shall be deemed commenced, within the meaning of any provision of law which limits the time for the commencement of an action, as to each defendant, when the summons naming the defendant and the complaint are filed with the court, but no action shall be deemed commenced as to any defendant upon whom service of authenticated copies of the summons and complaint has not been made within 60 days after filing.

History: Sup. Ct. Order, 67 W (2d) 770; 1975 c. 218.

**893.41 Presenting claims.** The presentation of any claim, in cases where by law such presentation is required, to the circuit court shall be deemed the commencement of an action within the meaning of any law limiting the time for the commencement of an action thereon.

History: 1977 c. 449 s. 497.

**893.42 Acknowledgment or new promise.** No acknowledgment or promise shall be sufficient evidence of a new or continuing contract, whereby to take the cause out of the operation of this chapter, unless the same be contained in some writing signed by the party to be charged thereby.

**893.43 Acknowledgment, who not bound by.** If there are 2 or more joint contractors or joint administrators of any contractor no such joint contractor, executor or administrator shall lose the benefit of this chapter so as to be chargeable by reason only of any acknowledgment or promise made by any other or others of them.

**893.44 Actions against parties jointly liable.** In actions commenced against 2 or more joint contractors or joint executors or administrators of any contractors, if it shall appear, on the trial or otherwise, that the plaintiff is barred by this chapter as to one or more of the defendants, but is entitled to recover against any other or others of them, by virtue of a new acknowledgment or promise, or otherwise, judgment shall be given for the plaintiff as to any of the defendants against whom he is entitled to recover and for the other defendant or defendants against the plaintiff.

**893.46 Payment, effect of, not altered.** Nothing contained in ss. 893.42 to 893.44 shall alter, take away or lessen the effect of a payment of any principal or interest made by any person, but no indorsement or memorandum of any such payment, written or made upon any promissory note, bill of exchange or other writing, by or on behalf of the party to whom such payment shall be made or purport to be made, shall be deemed sufficient proof of the payment so as to take the case out of the operation of this chapter.

History: Sup. Ct. Order, 67 W (2d) 784.

**893.47 Payment by one not to affect others.** If there are 2 or more joint contractors or joint executors or administrators of any contractor no one of them shall lose the benefit of this chapter, so as to be chargeable, by reason only of any payment made by any other or others of them.

**893.48 Computation of time, basis for.** The periods of limitation, unless otherwise specially prescribed by law, must be computed from the time of the accruing of the right to relief by action, special proceedings, defense or otherwise, as the case requires, to the time when the claim to that relief is actually interposed by the party as a plaintiff or defendant in the particular action or special proceeding, except that as to a defense, set-off or counterclaim the time of the commencement of the plaintiff's action shall be deemed the time when the claim for relief as to such defense, set-off or counterclaim is interposed.

Because 67.11 requires moneys in sinking fund remain inviolate until bonds are retired, cause of action regarding fund could only accrue at retirement. Joint School Dist. No. 1 v. City of Chilton, 78 W (2d) 52, 253 NW (2d) 879.

**893.49 Dismissal of suit after answer.** When a defendant in an action has interposed an answer as a defense, set-off or counterclaim upon which he would be entitled to rely in such action the remedy upon which, at the time of the commencement of such action, was not barred by law, and such complaint is dismissed or the action is discontinued the time which intervened between the commencement and the termination of such action shall not be deemed a part of the time limited for the commencement of an action by the defendant to recover for the cause of action so interposed as a defense, set-off or counterclaim.

**893.50 Extension of time if no person to sue.** There being no person in existence who is authorized to bring an action thereon at the time a cause of action accrues shall not extend the time within which, according to this chapter, an action can be commenced upon such cause of

action to more than double the period otherwise prescribed by law.

**893.51 What actions not affected.** This chapter shall not affect actions against directors or stockholders of a moneyed corporation or banking association to recover a forfeiture imposed or to enforce a liability created by law; but such actions must be brought within 6 years after the discovery by the aggrieved party of the facts upon which the forfeiture attached or the liability was created.

**893.52 County court; insufficient service.**

No action or proceeding to set aside any judgment, order or decree entered before June 10, 1951, by any county court after notice of the application for such judgment, order or decree has been given in accordance with the requirements of the then existing applicable statutes, shall be commenced after one year from said date, based solely on the ground of failure to give other or additional notice of the application therefor; and no such judgment, order or decree shall be subject to direct or collateral attack in any action or proceeding based solely on such ground, after one year from said date.

Judicial Council Note, 1978: Statutes not contained in this chapter which relate to or impose time restrictions on asserting a claim or a cause of action include, but are not limited to, the following:

Annexation, by city or village, contesting	66.021 (10)	Health care provider, action after submitted to panel	655.19
Annulment of marriage	247.03	Highway, damages resulting from laying out, taxpayers contesting award	80.25
Bank liquidation, claim	220.08 (5)	Highway order, contesting	80.34
Bridge, lien for damages related to	31.26	Insurance contract, statute of limitation	631.83
Building, order to repair or remove, contesting	66.05 (3)	Insurance policy, missing person	813.22
Bulk transfer, creditor action	406.111	Insurer liquidation, claim	645.47 (2)
Contract for sale, breach	402.725	Insurer, petition for liquidation, effect	645.49 (3)
Contract, let by city or village, contesting	66.13	Insurer rehabilitation, effect on statute of limitation	645.34
Construction, lien, bond provided	289.036	Land, action for rent or profits	843.13 (1)
Construction lien, enforcement	289.06	Legal fees paid for defendant, recovery	757.66
Construction lien, notice	289.02	Lost animals, claim for	ch. 170
Consumer act, Wisconsin, violation	425.307	Lost chattels, claim for	172.05
Cooperative dissolution, effect on remedy	185.76	Life insurance, minimum time to bring action	632.94 (2) (a)
Cooperative's articles, amendment, contesting validity	185.53 (4)	Marriage, breach of contract	248.06
Corporate dissolution, effect on remedy	180.787	Minor's estate, recovery of	296.50
Corporate dissolution, nonstock, remedies	181.65	Motor carrier, action by and against	194.21 (3)
Corporate dissolution proceeding, claim	180.777	Motor carrier, overcharge, claim for	195.37
Corporate takeover requirements, violation	552.21	Municipal power district, contesting bonds of	198.18 (3)
Dam, lien for damages related to	31.26	Patients claim, statute of limitation tolled	655.04 (6)
Death, effect on cause of action	859.15	Personal representative, rights against	865.18
Decedant's estate, claim against	859.01	Personnel action, action to enforce order of personnel commission	230.44 (4) (c)
Decedant's estate, tort claim against	859.45	Personnel action, appeal to personnel commission	230.44 (3)
Dedication of, highway, street or pier, contesting	80.01 (4)	Probate, action on required bond	878.07 (3)
Distributee of decedant's estate, action against	865.19	Probate, informal administration, fraud	865.031
Dower rights, transfer fraudulent as to	861.17 (5)	Probate, summary proceedings, claim	867.02 (4)
Election, contesting, notice	13.23	Public assistance, recovery of	49.08
Engineer, faulty survey, action against	59.665	Public improvements, action on bond	289.14
Execution sale, contesting validity	815.55	Public improvements, notice of claim, lien	289.15
Flood damage, action for	31.33 (1)	Railroad construction, laborer's liens	192.39
Forest fire, claim by town or state	26.14 (9) (b)	Real estate loan, 1st lien, customer action	428.106 (4)
Franchise investment, prohibited practice violation	553.51 (4)	Receivership, creditor's claim	128.14
		Reinstatement of employment, action for	425.110 (2)
		Restraint of trade, action for	138.06 (3)
		Savings and loan liquidation, claim in	215.32 (6) (a)
		School district, contesting creation	117.01 (7)
		Securities, recovery of profits from improper transactions	611.31 (4)
		Settlement, payment, effect on statute of limitation	885.285 (4)
		Soil and water conservation district, contesting creation	92.16
		State public official interested in contract, action to void	19.45 (6)
		Statute of limitation, repeal, effect	990.06, 991.07
		Surface water, action for damages caused by	88.87 (3)
		Surveyor, faulty survey, action for	59.665
		Tax certificate, special, action on barred	75.21
		Tax certificate, voided	75.20
		Tax deed, action to bar previous owner	75.39
		Tax deed, possession of land so conveyed recovered	75.26
		Tax deed, recovery by former owner	75.27
		Tax deed, void, ejectment action	75.29
		Tax deed, void, recovery by original owner	75.30
		Tax sale, action to set aside	75.61 (1)
		Title, claim adverse to	706.09
		Town, contesting constituting or dividing	60.05 (4)
		Town sanitary district, contesting creation	60.304
		Unfair labor practice claim	111.07 (14)
		Unsound mind, action for return of person of	51.84
		Utility corporation, condemnation of land owned	182.017 (5)
		Victim's compensation, claim for	949.08
		Worker's compensation claim, notice	102.12
		Worker's compensation, 3rd party action	102.29 (5)
		Zoning ordinance, county, contesting	59.97 (14)

Notice of injury, filing, disallowance or commencement of action time limits are imposed by statutes governing claims against government entities, including, but not limited to, the following:

Abandoned property, claim for	Ch. 177	Motor transportation tax paid, claim for	194.51
Abandoned property, expenses related to, claim for	117.14 (4)	Motor vehicle accident, claim against state	345.05
Aircraft, state-owned, claim for damage caused by	14.065	Motor vehicle fuel tax paid, claim for	78.69
Airfield protection regulations, claim for damage resulting	114.135	Motor vehicle tax paid, claim for	345.08
Bear, claim for damage by	29.595	Municipal power district, claim procedure	198.12 (2)
Claim procedure, city or village authorized to establish	66.044	Municipal transit authority, claim procedure	66.94 (35)
Claim procedure of general applicability	895.43	Occupation tax, reimbursement claim, Probationer or parolee, claim for retained funds	74.73 (3)
County parks, special assessment or tax, action to avoid	27.065 (11)	Property, objection to assessed value	46.07
Deer, claim for damage by	29.595	Public, land, claim for void sale of or void certificate	70.47
Dog, claim for damage by	174.11	Road grade, water damage, claim for	24.355
Duck, claim for damage by	29.594	Sandhill crane, claim for damage by	88.87 (2) (c)
Excessive assessment, claim for tax paid	74.73 (4)	State employe, claim against	29.594
Franchise tax, refund claim	71.10 (10)	State officer, claim against	895.45
Geese, claim for damage by	29.594	Street grade change, claim for damage	895.45
Highway grade change, damage	32.18	Tax certificate, illegal, recovery of payment for	32.18
Income tax, overpayment claim	71.11 (19) (c)	Tax deed, illegal, recovery of payment for	75.24
Income tax, refund claim	71.10 (10)	Tax, state or county, refund claim	74.64

Reference also should be made to the general index.