

No. 136, S.]

[Published March 26, 1901.]

CHAPTER 71.

AN ACT to provide against charging to counties the special assessment certificates issued by cities to contractors in payment upon contracts, and for the enforcement thereof.

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

Owner to file unpaid certificate with clerk or comptroller; amount to be included in tax roll. SECTION 1. In all cities of this state having power to issue to contractors, or others, in payment upon any contract, special assessment certificates against any lands, and whose charters contain no provision authorizing said city to enforce such special assessment certificates by separate sale of the lands affected thereby under the authority of said city, the owner and holder of such certificate may, in case the same is not paid, at any time within three years from the date of said certificate, file the same with the comptroller in cities of the first class and with the city clerk in all other cities, and when so filed, the comptroller's statement of special assessments to be placed in the next tax roll shall include an amount sufficient to pay such certificates with interest thereon at the legal rate from the date of such certificate to the time when the city treasurer is required to make return of delinquent taxes; or in case the same is filed with the city clerk, and in either case, the city clerk shall, before the delivery of the tax roll to the city treasurer, insert a like amount for such certificate in a separate column on said tax roll opposite the land described in and affected by said certificate. And thereafter the same proceedings shall be had as in case of other taxes, except that all moneys collected by the city treasurer thereon shall be delivered to the owner of said certificate.

When treasurer cannot collect, proceedings. SECTION 2. In case the treasurer is unable to collect the amount of such special assessment certificate he shall, at the time of the return of other delinquent taxes and as part of that return and in a separate column, return as delinquent to the county treasurer such tax for such certificate with a description of the lands upon which the same is assessed, and this tax so returned delinquent shall not be charged to the county nor credited to the city, but the county

treasurer shall proceed as in other cases of delinquent taxes to advertise and sell the said lands by separate sale for the non-payment of such certificate and in case there is no other bidder shall bid in the same in the name of the county in all respects as in other tax sales and under the provisions of law relating to the sales of lands by county treasurers for non-payment of taxes. The lien of such special assessment and of the certificates of sale therefor issued by the county treasurer shall be subordinate to the lien of the general taxes on the same property.

Redemption of delinquent tax, how made. SECTION 3. Redemption from such special assessment tax and tax sale may be made by payment of the amount with the like interest and charges within the same time and in the same manner that redemption may be made from general taxes and tax sales after delinquent return. Upon such redemption the amount collected, exclusive of collection fees and charges shall be paid to the owner of the special assessment certificate or his assigns upon demand. If redemption be not made the certificate of such sale shall be assigned to the owner of the special assessment certificate or his assigns upon payment of the fees and charges included therein, in the manner that other tax certificates may be assigned. Thereafter and at and within the time limited by law in the case of tax certificates of sale, for other taxes the owner and holder of such tax certificate of sale may apply to the county clerk, and have issued to him upon said tax certificate of sale a tax deed of the land therein described, under the same conditions and with the same force and effect as provided by law in the case of other tax certificates of sale.

Effect of issue of tax certificate. SECTION 4. After the expiration of nine months from the date of said tax certificate of sale, the same shall be conclusive evidence of the regularity and legality of all proceedings up to and inclusive of the issue thereof; and the owner of such assessment certificate or such tax certificate of sale issued thereon, may transfer the same by endorsement and delivery and the same shall continue a lien upon the land affected thereby in favor of the owner of such assessment certificate or the tax certificate of sale issued thereon, from the time said lien attaches as provided in the city charter, up to and until the issue of a deed upon such tax certificate of sale, and the owner and holder of such assessment certificate or tax certificate of sale issued thereon may have, and enforce any and all other remedies given by law for the collection of the same, or for the collection of other tax cer-

tificates of sale in this state, except that he shall have no right to recover from the city or county issuing the same.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved March 23, 1901.

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CHAPTER 72.

AN ACT relating to loans from the trust funds.

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

Date when interest and principal become due. SECTION 1. The annual interest and installments of principal of all loans granted hereafter from the trust funds of the state to counties, towns, villages, cities or boards of education and school districts, shall be payable on the first day of February of each year after the granting of such loans.

Conflicting laws repealed. SECTION 2. All acts and parts of acts and provisions of law conflicting with the provisions of this act are hereby repealed.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 23, 1901.