

SECTION 2. This act shall take effect upon passage and publication.

Approved July 14, 1933.

No. 968, A.]

[Published July 19, 1933.]

CHAPTER 425.

AN ACT to amend paragraph (b) of subsection (1) of section 17.23 of the statutes, relating to vacancies occurring in the office of city comptroller in cities of the first class when the deputy is incapacitated.

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

SECTION 1. Paragraph (b) of subsection (1) of section 17.23 of the statutes is amended to read: (17.23) (1) (b) In the office of any other elective officer, except the judge of a municipal court created by special act with jurisdiction throughout the city only, and except as provided in section 10.44, by appointment by the mayor subject to confirmation by the council, except that in case of vacancies in the office of any such officer of a city of the first class who is authorized by law to have a deputy, such deputy shall perform the duties and be entitled to the emoluments of such office during the remainder of the term. *In the event of a vacancy in the office of city comptroller in a city of the first class and there be no deputy city comptroller or the deputy city comptroller, through disability or otherwise, is unable to qualify and act as city comptroller, the secretary of the board of estimates in such city is authorized to, and shall, perform the duties of the city comptroller during such vacancy or disability and, in the event of the death of any person entitled to such office (there being no deputy appointed and qualified), the secretary of the board of estimates shall succeed to the office of city comptroller in the same manner and for the same period as in the case of succession by a deputy. In such event the secretary of the board of estimates shall retain his civil service standing and rating during the period in which he acts as city comptroller as herein provided and shall be entitled to resume his duties as such secretary of the board of estimates at the expiration of the period during which he acts as city comptroller. A person so appointed and confirmed shall hold office until his successor is elected and qualified. His successor shall be elected as provided in paragraph (a).*

SECTION 2. This act shall take effect upon passage and publication.

Approved July 18, 1933.

No. 24, A.]

[Published July 21, 1933.

CHAPTER 426.

AN ACT to repeal subsection (3) of section 70.68 and sections 74.03 and 74.15; to create a new section 74.03 and subsection (1m) of section 70.68; and to amend subsections (1) and (4) of section 70.68, sections 74.02, 74.17, 74.19, 74.20 and 74.21 and subsections (1) and (2) of section 74.26 of the statutes, relating to the semi-annual payment of taxes.

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

SECTION 1. Subsection (3) of section 70.68 and sections 74.03 and 74.15 of the statutes are repealed.

SECTION 2. A new section is added to the statutes and a new subsection is added to section 70.68 to be numbered and to read: 74.03 (1) Commencing with the 1935 tax roll, all personal property taxes shall be paid on or before the thirty-first day of January and all real estate taxes may be paid in two instalments, as provided in this section.

(2) Each and every person or corporation charged with real estate taxes on a tax roll in the hands of the city, town or village treasurer, shall pay to such treasurer the full amount thereof on or before the thirty-first day of January next following the receipt of such tax roll by such treasurer, or he may pay the same in two instalments as follows:

(a) Commencing with the 1935 tax roll and on the 1936 roll, in each case the first instalment shall be sixty per cent and the second instalment, forty per cent; on the 1937 and 1938 rolls, in each case the first instalment shall be fifty-five per cent and the second instalment forty-five per cent; on the 1939 roll, and each roll thereafter, each instalment shall be fifty per cent.

(b) The first instalment shall be paid to the town, city or village treasurer on or before the thirty-first day of January.

(c) The second instalment shall be paid to the county treasurer, except as provided in subsection (10), without penalty or interest on or before the last day of July next succeeding.

(3) The payment of special assessments provided for in sec-