

result of an error or defect, *other than an error or defect of law*, caused by said town, city or village or official thereof; and the county treasurer shall also be allowed by the state treasurer the amount of state tax so illegally collected and the state's proportionate share of such taxable costs and expenses of suit and paid in his settlement with the state treasurer next after the payment of such claim or the collection of such judgment. If any part of such unlawful tax shall have been paid over to any school district before the payment of such claim or judgment, such town shall charge the same to such district with the proportionate share of the taxable costs and expenses of suit, and the town clerk shall add the same to the taxes of such school district in the next annual tax; provided, however, that no claim shall be allowed and no action shall be maintained under the provisions of this section unless it shall appear that the plaintiff has paid more than his equitable share of such taxes.

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

Approved May 29, 1941.

No. 294, A.]

[Published June 4, 1941.]

CHAPTER 185.

AN ACT to amend 74.44 (2), (3) and 75.37 (1), (2) of the statutes, relating to the waste and depletion of the value of real estate subject to unpaid tax liens.

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

SECTION 1. Subsections (2) and (3) of section 74.44 of the statutes are amended to read:

(74.44) (2) Unless expressly authorized by resolution of the county board or *by the governing body of any city authorized by law to sell its own delinquent taxes or assessments*, any person who cuts, *destroys or removes*, or directs on contracts for the cutting, *destruction or removal* of any logs, wood, timber, bushes or shrubs, or *any buildings, fixtures and other improvements assessed as real property* from lands owned by any county or *such city* or from any lands upon which any county or *such city* holds a tax certificate shall be liable to such county

or *such city* for the value thereof, and any person who wilfully cuts, *destroys or removes* or directs or contracts for such cutting, *destruction or removal* shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$10 nor more than \$100, or by imprisonment in the county jail for not less than 10 days nor more than 90 days, or by both such fine and imprisonment.

(3) Any person who receives, conceals or aids in the concealment of any such logs, wood, timber, bushes or shrubs, or *any such buildings, fixtures and other improvements or materials salvaged therefrom*, knowing the same to have been wilfully severed or removed from the lands of any county or *such city* or on which any county or *such city* has a tax lien, shall be liable to the county or *such city* for the value thereof and shall be guilty of the offense of receiving stolen property and upon conviction shall be punished as provided in section 343.19.

SECTION 2. Subsections (1) and (2) of section 75.37 of the statutes are amended to read:

(75.37) (1) It shall be unlawful for any person or corporation to cut, *destroy or remove* any logs, wood or timber or *any buildings, fixtures and other improvements assessed as real property* from any land sold for the nonpayment of taxes while such taxes remain unpaid; and if any person shall cut, *destroy or remove* * * * *the same* from such lands during the time aforesaid the county treasurer of the county or *the city treasurer of any city which is authorized by law to sell its own delinquent taxes or assessments* in which such lands are situated, in cases where the tax certificate is * * * *held by* the county or *such city*, shall issue a warrant under his hand and seal to the sheriff, giving therein a description of such lands, the amount of such taxes, with interest and charges thereon then remaining unpaid and the years for which the same are unpaid, commanding such sheriff forthwith to seize such logs, wood, * * * timber, *buildings, fixtures and improvements, or materials salvaged therefrom*, wherever the same may be found and to sell the same or a sufficient amount thereof to satisfy such taxes, with the interest and charges thereon and the costs of such seizure and sale.

(2) The sheriff shall receive such warrant and execute the same as therein directed, as in case of levy and sale on execution,

and make return thereof with his doings thereon to the county treasurer or *such city treasurer, as the case may be*, within 60 days after the receipt of the same, and pay over all money collected thereon to such treasurer; provided, however, that no certificates shall be sold by the county treasurer or *such city treasurer*, in cases where warrants have *been* issued, unless the party applying to purchase the same shall pay all costs and charges incurred in the issuing and execution of said warrant. In case the tax certificate is not * * * *held* by the county or *such city* the owner thereof shall have a lien upon any and all logs, wood * * *, timber, *buildings, fixtures and improvements assessed as real property, or materials salvaged therefrom*, so cut, *destroyed* or removed from the lands to the amount of the tax certificate held by him against the same, together with all interest and charges thereon then remaining unpaid, and shall have the right to seize such logs, wood * * *, timber, *buildings, fixtures and improvements, or materials salvaged therefrom*, wherever the same may be found and to sell the same, or a sufficient amount thereof to satisfy such taxes, with interest and charges thereon and the cost of seizure and sale, rendering any surplus upon such sale to the owner of the lands. No tax certificate holder who shall so cut, *destroy* or remove any logs, wood or timber, or *any buildings, fixtures and other improvements assessed as real property* upon any lands described in his certificate shall have any claim against the county or *such city* under the provisions of section 75.22.

SECTION 3. This act shall take effect upon passage and publication.

Approved May 29, 1941.

No. 411, A.]

[Published June 4, 1941.]

CHAPTER 186.

AN ACT to amend 97.04 (3) (a) of the statutes, relating to the license fees of process cheese makers.

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

SECTION 1. Paragraph (a) of subsection (3) of section 97.04 of the statutes is amended to read:

(97.04) (3) (a) For a process cheese plant, whether or