

*daily attendance was 10 or more pupils as certified by the state superintendent to the county clerk:*

<i>Mill levy</i>	<i>Amount</i>
<i>2.4 or more but less than 3 .....</i>	<i>\$200</i>
<i>1.8 or more but less than 2.4 .....</i>	<i>\$150</i>
<i>1.2 or more but less than 1.8 .....</i>	<i>\$100</i>
<i>.6 or more but less than 1.2 .....</i>	<i>\$ 50</i>

*(c) \* \* \* To school districts in which the average daily attendance is less than 10 and more than one pupil as certified by the state superintendent the following amounts per pupil in average daily attendance provided that such district has levied and placed upon the tax roll for operation and maintenance a tax, as set forth below, on the full valuation of the district as provided in section 40.87 (2):*

<i>Mill levy</i>	<i>Amount</i>
<i>3 or more .....</i>	<i>\$25</i>
<i>2.4 or more but less than 3 .....</i>	<i>\$20</i>
<i>1.8 or more but less than 2.4 .....</i>	<i>\$15</i>
<i>1.2 or more but less than 1.8 .....</i>	<i>\$10</i>
<i>.6 or more but less than 1.2 .....</i>	<i>\$ 5</i>

Approved June 22, 1943.

No. 594, A.]

[Published June 23, 1943.

**CHAPTER 361.**

AN ACT to create 75.365 of the statutes, relating to agreements between counties and towns, cities and villages for the disposal of delinquent special assessment tax sale certificates and delinquent general property tax sale certificates.

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

75.365 of the statutes is created to read:

75.365 AGREEMENTS AS TO DELINQUENT TAXES. (1) COUNTIES MAY ENTER. Written agreements may be entered into and be operative between a county and any town, city or village therein, upon prior authorization and approval thereof by the governing bodies thereof, providing for the disposition of lia-

bilities of the county to such municipality upon or arising out of the return of said county of delinquent special assessments, delinquent general taxes, or both; the disposition of special assessment tax sale certificates, general tax sales certificates, or both, of which the county may be the holder or owner; the liabilities of the county arising by virtue of its acquiring any or all of such tax certificates, and the disposition of such liabilities; the taking of tax deeds by the county or any or all of such tax sales certificates; the liabilities of the county arising out of the taking of any or all of such tax deeds and the disposition of such liabilities; the disposition and distribution of the proceeds of the sale of any or all of such tax sales certificates, the sale of the lands upon which such tax deeds are so taken, or both; and the determination and disposition of any and all liabilities of the county in respect to any of the foregoing.

(2) **LIABILITY OF COUNTY LIMITED.** Such agreements may include provisions that the county upon acting pursuant to such agreement and the provisions thereof shall not be accountable or liable for any amount greater than that realized by it upon the sale of any of such certificates or upon the sale of said lands to which it takes tax deed thereunder or the amounts set forth in said agreement, and that in acting pursuant to such agreement the county shall not incur or be subjected to any liability to anyone except as therein set forth and that if such county should by reason of acting thereunder incur or be subjected to any other or different liability to pay or account in respect to such delinquent special assessments, general taxes, or both, then such local municipality will reimburse the county for such excess liability and indemnify it against any loss or damage that the county may sustain by reason of acting pursuant to such agreement; provided, that the city, town or village entering into such agreement may make payment, settlement or compromise of special assessment certificates or bonds to preclude or relieve the county from being subjected to liability thereon.

(3) **SALE UNDER AGREEMENT.** In the event of such agreement the county may sell any of the land to which it takes tax deed pursuant thereto, and that the title conveyed by the county upon such sale shall be in fee simple and free and clear from all tax liens or claims arising out of delinquent special assessments, delinquent general taxes, or both, except delinquent special assessments, delinquent or unpaid general taxes, or both,

returned to the county after such sale by the county. Such agreement may provide that the county may sell any land, to which it has taken tax deed thereunder, at private or public sale. The county or the local municipality in which the land is situated may purchase such land when sold by the county pursuant to such agreement.

(4) **APPLICABILITY.** This section shall be controlling and operative only in respect to delinquent general property taxes and special assessments which were authorized prior to July 1, 1943, by the proper governing body to be imposed against lands, whether heretofore or hereafter returned delinquent, and the provisions hereof shall be applicable to such assessments and taxes, the general statutes to the contrary notwithstanding, but all provisions of the general statutes not in conflict herewith shall be applicable, except that it does not repeal any of the provisions of the general statutes nor affect the applicability thereof to situations not covered herein.

Approved June 22, 1943.

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No. 616, A.]

[Published June 23, 1943.]

### CHAPTER 362.

AN ACT to repeal and recreate 95.495 (1) and (3); to renumber 95.495 (4) and (5) to be 95.495 (6) and (7); and to create 95.495 (4) and (5) of the statutes, relating to Bang's disease.

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

SECTION 1. 95.495 (1) and (3) of the statutes are repealed and recreated to read:

95.495 (1) Where the words "tuberculosis", "tuberculin test" and "tuberculin" appear in sections 95.38, 95.39 and 95.41 to 95.49, for the purposes of Bang's disease prevention and eradication they shall be deemed to be substituted by the words "Bang's disease", "Bang's test" and "any biological product containing Brucella organisms", respectively.

(3) Sections 95.30 to 95.35, 95.36 (1) to (7) and (9), and 95.37 shall be applied in carrying out this section, but indemnity shall be denied on steers, on cattle over 8 months of age treated