

herds and placed on exhibition with other animals during a period of 12 months after vaccination if it is accompanied by a record of negative Bang's test conducted prior to vaccination or proof that such animal originates from a Bang's free herd.

(4) The department shall issue regulations relating to the movement of animals from Bang's negative herds and the movement of animals for immediate slaughter.

(5) Animals which have been vaccinated, and are negative to the Bang's test, may be advertised and sold as "Vaccinated—Bang's Negative."

(6) The department is authorized to issue regulations governing the importation of cattle from other states, the movement of cattle in area-tested counties, and the introduction of cattle into supervised herds.

SECTION 4. 95.495 of the statutes is repealed.

SECTION 5. 95.69 of the statutes is repealed and recreated to read:

95.69 PENALTIES. Any person who shall violate any of the provisions of this chapter shall upon conviction for the first offense be punished by a fine of not less than \$25 nor more than \$100, or by imprisonment in the county jail not less than 10 days nor more than 60 days, or by both such fine and imprisonment; and upon conviction for any subsequent offense by a fine of not less than \$100 nor more than \$500, or by imprisonment in the county jail not less than 30 days nor more than 6 months, or by both such fine and imprisonment.

Approved May 9, 1945.

No. 24, S.]

[Published May 14, 1945.

CHAPTER 132.

AN ACT to repeal and recreate 75.20 of the statutes, relating to limitations on the lien of tax certificates.

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

75.20 of the statutes is repealed and recreated to read:

75.20 LIMITATIONS ON CERTIFICATES AND ISSUE OF DEEDS; LIFE OF TAX CERTIFICATE LIENS. (1) DEFINITIONS. Wherever used in this section:

(a) The words "tax certificate" or "tax certificates" shall mean the tax sale certificate which is issued evidencing the sale of land for delinquent taxes.

(b) "County" shall include "city of the first class" and "county treasurer" shall include "treasurer of a city of the first class."

(2) TAX CERTIFICATES DATED IN 1946 AND THEREAFTER. Tax certificates dated in 1946 and thereafter shall be void after 11 years following December 31 of the year in which such certificates were dated.

(3) TAX CERTIFICATES HELD IN TRUST DATED IN THE YEARS 1939 THROUGH 1945. Tax certificates issued in the name of the county, but which are held by the county treasurer in trust for the benefit of an owner other than the county, dated in 1939 through 1945, shall be void after 15 years from date of issue.

(4) CERTIFICATES HELD BY PRIVATE PERSONS DATED IN YEARS 1939 THROUGH 1945. Tax certificates which were issued at tax sale to a private person in the years 1939 through 1945 shall be void after 6 years from the date of such tax certificates.

(5) MUNICIPALLY OWNED CERTIFICATES DATED IN 1930 THROUGH 1945. Tax certificates issued to and owned by any county or issued to and owned by any town, city or village, dated in 1930 through 1945, shall be void after 15 years from date of issue.

(6) TAX CERTIFICATES IN WHICH EITHER OR BOTH COUNTY AND TAXING DISTRICT HAVE AN EQUITY PRIOR TO (insert effective date of this section.) Tax certificates dated in 1945 or prior thereto, representing delinquent taxes of a tax levy year in which there was an excess delinquent return, special assessments originally returned for credit and later charged back to the town, city or village of origin, and delinquent metropolitan sewerage taxes levied pursuant to section 59.96, or in which any equity exists pursuant to section 74.03 (9) or 74.031 (11), shall be void after 15 years from date of issue.

(7) LIEN OF TAX CERTIFICATES ASSIGNED PRIOR TO THE EFFECTIVE DATE OF THIS SECTION UNCHANGED. Tax certificates which prior to the effective date of this section were acquired by assignment by private persons

or by any municipality, town, farm drainage or drainage district, authorized by law to acquire ownership of tax certificates, shall be void after 6 years from the date of the assignment of such tax certificate by the county, provided that in any event the lien of any such tax certificate shall be void after 15 years from its date.

(8) **MUNICIPALLY OWNED TAX CERTIFICATES DATED IN 1945 AND PRIOR THERETO HEREAFTER ASSIGNED.** Tax certificates dated in 1945 or prior thereto, originally issued to and owned by a county or municipality, which subsequent to the effective date of this section, shall be acquired by assignment by private persons or by any municipality, farm drainage, or drainage district, authorized by law to acquire ownership of tax certificates, shall become void after 6 years from the date of the assignment of such tax certificates by the county, provided that in any event the lien of any such tax certificate shall be void after 15 years from its date.

(9) **COUNTY TREASURER TO CANCEL ALL OUTLAWED TAXES.** No deed shall be issued or action commenced on any tax certificate whatever after it shall have become void by virtue of the statute of limitations provided in this section. The interest in the land represented by such certificate shall terminate upon the last date upon which a deed could have been issued thereon, or an action could have been commenced thereon if no summons and complaint was served and filed prior to such date. The county treasurer shall cancel all tax certificates which have become void by limitation including all tax certificates which became void by operation of section 75.20 statutes of 1943, at the effective date of this section, and shall make an entry in his record of unredeemed tax sales evidencing such cancellation. As to tax certificates not in his possession which have become void, the county treasurer shall cancel the same on his record of unredeemed tax sale certificates and such cancellation on such record shall have the same force and effect as though the cancellation had been made upon such tax sale certificates.

(10) **STAY BY INJUNCTION NOT PART OF LIMITATION.** When the issuing of a deed on a tax certificate or certificates or the commencement of an action thereon shall be stayed by injunction, the time of the continuance of such injunction shall not be a part of the time hereinabove limited in this section as the life of a tax certificate.

Approved May 11, 1945.