

No. 252, A.]

[Published June 26, 1947.]

## CHAPTER 314.

AN ACT to renumber 70.74 to be 70.74 (1) and 75.25 to be 75.25 (1), to amend 70.25, 74.73 (2), 75.24 and 236.055, and to create 70.74 (2) and 75.25 (2) of the statutes, relating to taxation.

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

SECTION 1. 70.25 of the statutes is amended to read:

70.25 In all assessments and tax rolls, and in all advertisements, certificates, papers, conveyances or proceedings for the assessment and collection of taxes, and proceedings founded thereon, as well heretofore as hereafter, any descriptions of land which shall indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance shall be sufficient; nor shall any description of land according to the United States survey be deemed insufficient by reason of the omission of the word quarter or the figures or signs representing it in connection with the words or initial letters indicating any legal subdivision of lands according to government survey. Where a more complete description may not be practicable and the deed or a mortgage describing any piece of real property is recorded in the office of the register of deeds for the county, a description stating the volume and page where recorded, and the section, village or \* \* \* city \* \* \* where the property is situated, shall be sufficient. Where a more complete description may not be practicable, and the piece of property is described in any certificate, order, or judgment of a court of record in the county, a description stating the volume and page of the court record where recorded, and the section, village, or \* \* \* city \* \* \* where the property is situated, shall be sufficient.

SECTION 2. 70.74 of the statutes is renumbered 70.74 (1).

SECTION 3. 70.74 (2) of the statutes is created to read:

70.74 (2) Whenever any tax or assessment or any part thereof levied on real estate shall have been set aside or determined to be illegal or void or the collection thereof prevented by the judgment of a court or the action of the county board and such tax or assessment shall not be justly reassessable, the county board may order such tax or assessment to be charged back to the re-

spective town, city or village wherein such lands are situated in the next apportionment of county taxes, provided that the amount so charged back shall not include any tax or assessment the illegality of which is solely attributable to erroneous action by the county or its officers.

SECTION 4. 74.73 (2) of the statutes is amended to read:

74.73 (2) In case any such town, city or village shall have paid such claim or any judgment recovered thereon after having paid over to the county treasurer the state \* \* \*, county *and metropolitan sewerage area debt retirement tax* levied and collected as part of such unlawful tax, or shall have paid any necessary expenses in defense of such action, such town, city or village shall be credited by the county treasurer, on the settlement with the proper treasurer for the taxes of the ensuing year, the whole amount of such state \* \* \*, county *and metropolitan sewerage area debt retirement tax* so paid into the county treasury and the county's \* \* \*, state's *and metropolitan sewerage area debt retirement tax* proportionate share of the taxable costs and expenses of suit, as the case may be, unless such claim or judgment shall be the 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 5. 75.24 of the statutes is amended to read:

75.24 LIMITATION, CLAIMS UNDER ILLEGAL DEED OR CERTIFICATE. Every action brought or claim presented against any county or other municipal corporation for the recovery of any sum of money on account of any defective or void tax certificate

or tax deed made or issued by any such county or municipality shall be commenced or presented \* \* \* *during the life of such tax certificates on which such deed was issued in accordance with the limitations as provided in section 75.20*; and whenever an action relating to the validity of a tax certificate or tax deed shall have been commenced within the time above limited and a final judgment shall not be rendered in such action until after the expiration of the time so limited, in such case an action may be commenced or claim presented on account of such certificate or deed within one year after final judgment declaring the same void.

SECTION 6. 75.25 of the statutes is renumbered to be 75.25 (1).

SECTION 7. 75.25 (2) of the statutes is created to read:

75.25 (2) Whenever the county board cancels a defective or void tax certificate or tax deed, or whenever the county treasurer shall have withheld from sale any delinquent lands under the provision of section 74.39, and such lands cannot be justly taxed for the item in question, the county clerk shall charge the respective town, city or village wherein such lands are situated in his next apportionment of county taxes with the amount of the refund if any occasioned by the invalidity of such tax certificate or tax deed. When the tax certificate or tax deed so cancelled is owned and held by the county or the treasurer shall have withheld from sale any delinquent lands pursuant to section 74.39, such charge shall be in the amount of the tax without interest.

SECTION 8. 236.055 of the statutes is amended to read:

236.055 In addition to other requirements entitling a final plat to be recorded there shall be filed with the register of deeds a *certificate of the clerk and treasurer of the municipality wherein the land is situated and a certificate of the treasurer of the county stating that there are no \* \* \* unpaid taxes or \* \* \* unpaid special assessments on any of the lands included in the plat.*

Approved June 23, 1947.