

military or naval service of the state or the United States in any war inscribed thereon, and all buildings erected, purchased or maintained by any county, city, town or village as memorials under section 45.05 or section 45.055. The *occasional* renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

Approved July 30, 1947.

No. 131, S.]

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CHAPTER 490.

AN ACT to amend 75.35 (2) (a) and (3) and 75.68 and to create 75.69 of the statutes, relating to sales of real estate by a municipality.

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

SECTION 1. 75.35 (2) (a) and (3) of the statutes are amended to read:

75.35 (2) (a) *Except as provided in section 75.69, any municipality shall have the power to sell and convey its * * * lands acquired in the enforcement of delinquent tax liens in such manner and upon such terms as its governing body may by ordinance or resolution determine, including without restriction because of enumeration, sale by land contract, or by quit claim or warranty deed with mortgage from vendee to secure any unpaid balance of the purchase price. Such mortgage may be foreclosed in the same manner as any other mortgage. The title to lands conveyed by land contract shall remain in the municipality until fully paid for and in the event of default in such payment the municipality may foreclose the land contract with costs and reasonable attorney fees. When such land contract runs to a person or private corporation, the lands therein conveyed shall be placed on the tax roll and be subject to taxation the same as though absolute title thereto was vested in the purchaser under such land contract. Such purchaser shall be liable to pay all taxes against such land and in the event of failure to make such payment the municipality may pay the same and add the sum so paid to the amount due on the land contract.*

(3) The governing body of any municipality may, at its option, by ordinance provide that in the sale of tax deeded lands, the former owner who lost his title through delinquent tax collection enforcement procedure, or his heirs, may be given such preference in the right to purchase such lands as such ordinance shall provide. *Such ordinance may provide that such sale be exempt from any or all provisions of section 75.69.* Such ordinance shall not apply to tax deeded lands which have been improved for or dedicated to a public use by such municipality subsequent to its acquisition thereof.

SECTION 2. 75.68 of the statutes is amended to read:

75.68 Any county or any city therein authorized by charter to sell and purchase land for nonpayment of taxes may sell or dispose of land acquired by it by tax deed or deed of foreclosure on tax certificates, or by quitclaim deed or by any other means, and not needed by it for public use, for a consideration in amount the same as or more or less than the full value which could ordinarily be obtained therefor at a private sale. The amount of such consideration shall not affect the determination, in any other proceeding, of such full value of such property or of any comparable property similarly situated. *Any such sale or disposition of lands shall be made subject to the provisions of section 75.69.*

SECTION 3. 75.69 of the statutes is created to read:

75.69 SALE OF TAX DELINQUENT REAL ESTATE. (1) Except in counties containing a population of 500,000 or more, no tax delinquent real estate acquired by a municipality as defined in section 75.35 (1) (a), shall be sold unless the sale and an appraised value of such real estate shall have first been advertised in a newspaper of general circulation within such county at least once each week for 3 successive weeks prior to the date of such sale. Any such municipality may accept the bid most advantageous to it but every bid less than the appraised value of the property shall be rejected. Any such municipality is authorized to sell for an amount equal to or above the appraised value, without readvertising, any land previously advertised for sale.

(2) The provisions of this section shall not apply to exchange of property under section 59.97 (2a), nor to withdrawal and sale of county forest lands. This section shall not apply to the sale or exchange of lands to or between municipalities.

(3) This section shall apply to all tax delinquent lands regardless of the date of acquisition by the municipality.

Approved July 30, 1947.

No. 192, S.]

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CHAPTER 491.

AN ACT to create 66.05 (3c) of the statutes, relating to powers of cities of the first class to lease space over public places.

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

66.05 (3c) of the statutes is created to read:

66.05 (3c) LEASE OF SPACE BY CITIES OF THE FIRST CLASS. (a) Any city of the first class shall have the power to lease space over any street, alley or other public place in the city which is more than 12 feet above the level of the street, alley or other public place for any term not exceeding 99 years to the person who owns the fee in the property on both sides of the portion of the street, alley or other public place to be so leased, whenever the governing body of the city is of the opinion that such space is not leased for street, alley or other public purpose, and that the public interest will be served by such leasing.

(b) The leasing of each space shall be authorized by ordinance. The ordinance shall set forth the proposed lease, the purpose for which the space may be used and the terms of the lease with reasonable certainty.

(c) The lease shall be signed on behalf of the city by the mayor and shall be attested by the city clerk under the corporate seal. The lease shall also be executed by the lessee in such manner as necessary to bind him. After being duly executed and acknowledged the lease shall be recorded in the office of the register of deeds of the county in which is located the leased premises.

(d) If, in the judgment of such governing body, the public interest requires that any building erected in the leased space be removed so that a street, alley or public place may be restored to its original condition, the lessor city may condemn the lessee's interest in the leased space by proceeding under chapter 32.