

No. 411, S.]

[Published May 29, 1919.

CHAPTER 234.

AN ACT to create section 937c of the statutes, relating to the payment of taxes of worthy indigent persons by towns, villages and cities.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. A new section is added to the statutes to read: SECTION 937c. 1. The council of any city and the board of any town or village may by resolution direct its treasurer to pay any tax legally assessed against the real estate of any worthy, indigent person resident therein.

2. A copy of such resolution with a statement of the amount and date paid and description of the property, certified by the clerk of the paying municipality, may be recorded with the register of deeds of the proper county and the amount shall thereby become a lien upon such real property in favor of the paying municipality prior to any other lien than prior outstanding tax certificates or prior liens hereunder for the amount paid, with legal interest, and shall be enforceable after transfer of title of the property by sale, inheritance or will, in the manner provided by law for the enforcement of mechanic's liens.

3. The owner of such property, his heirs, personal representatives or assigns may discharge such lien at any time by paying the amount of such lien with accrued interest to the treasurer of the proper municipality who shall execute a proper satisfaction piece which may be duly recorded with the said register of deeds.

4. The holder of any subsequent lien may purchase such lien by payment of the amount thereof with accrued interest to the treasurer of the proper municipality who shall execute a proper assignment thereof to such payor, and on recording such assignment, such assignee shall have the same rights the assignor had.

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

Approved May 27, 1919.