

No. 253, A.]

[Published May 12, 1925.]

**CHAPTER 100.**

AN ACT to create section 74.76 of the statutes, relating to the filing of notices of liens for internal revenue taxes.

*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: 74.76 (1) Notices of liens for internal revenue taxes payable to the United States of America and certificates discharging such liens may be filed in the office of the register of deeds of the county or counties within which the property subject to such lien is situated.

(2) When a notice of such tax lien is filed, the register of deeds shall forthwith enter the same in an alphabetical federal tax lien index to be provided by the county board, showing on one line the name and residence of the taxpayer named in such notice, the collector's serial number of such notice, the date and hour of filing, and the amount of tax and penalty assessed. He shall file and keep all original notices so filed in numerical order in a file or files to be provided by the county board and designated federal tax lien notices.

(3) When a certificate of discharge of any tax lien, issued by the collector of internal revenue or other proper officer, is filed in the office of the register of deeds, where the original notice of lien is filed, said register of deeds shall enter the same with date of filing in said federal tax lien index on the line where the notice of the lien so discharged is entered, and permanently attach the original certificate of discharge to the original notice of lien.

(4) The register of deeds shall accept, file and record such notice without prepayment of any fee, but lawful fees shall be added to the amount of such lien and collected when satisfaction is presented for entry. Such lien shall be satisfied of record upon presentation of the collector's certificate of discharge thereof and payment of the fees.

(5) This act is passed for the purpose of authorizing the filing of notices of liens in accordance with the provisions of section 3186 of the revised statutes of the United States, as amended by

the act of March 4, 1913,—thirty-seven statutes at large, page one thousand sixteen.

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

Approved May 11, 1925.

No. 131, S.]

[Published May 12, 1925.

## CHAPTER 101.

AN ACT to amend subsections (1) and (5) of section 37.11 of the statutes relating to the powers of the board of regents of normal schools.

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

SECTION 1. Subsections (1) and (5) of section 37.11 of the statutes are amended to read: (37.11) (1) To make rules, regulations and by-laws for the good government and management of the same and each department thereof, *and to adopt such designation for said schools as in the judgment of the board best fits their functions and purposes as institutions devoted exclusively to the preparation of teachers.*

(5) To prescribe the courses of study and the various books to be used in such schools, *and upon completion of a course for preparing teachers, to confer such certificates, diplomas and professional degrees in education in testimony thereof as are usually conferred by other institutions of like character and rank, provided that no professional degrees shall be conferred excepting that of Bachelor of Education and such degree only upon completion of a four-year course above high school or its equivalent.* But when any state normal school shall offer a course for the express purpose of training teachers for country schools, the completion of which shall entitle one to the certificate mentioned in section 37.13, the course of study shall be the full and fair equivalent of the course of study prescribed for the county \* \* \* *rural normal schools by the state superintendent.*

SECTION 2. This act shall take effect on July 1, 1925.

Approved May 11, 1925.