

banks and auctioneers; and in all such cases they may fix the price of such license and prescribe the term of its continuance and may revoke the same at pleasure; but the term of * * * such license shall extend * * * *for a period not longer than July first, next following the issuance of such license.*

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

Approved June 8, 1931.

No. 448, A.]

[Published June 9, 1931.

CHAPTER 193.

AN ACT to create section 86.22 of the statutes, relating to hauling logs by automobile trucks, and providing a penalty.

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: 86.22 (1) It shall be unlawful for any person, firm or corporation to haul any logs by automobile trucks, trailers or semitrailers on any public highway, unless said logs are securely fastened and wrapped by suitable chains to said truck; except where the truck is equipped with stakes which are securely fastened by chains and the load is lower than the top of such stakes.

(2) Any person, firm or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than fifty dollars.

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

Approved June 8, 1931.

No. 477, A.]

[Published June 9, 1931.

CHAPTER 194.

AN ACT to amend paragraph (a) of subsection (2) of section 62.21, and to create subsection (4) of section 62.21 of the statutes, relating to special assessments and instalments of special assessments.

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

SECTION 1. Paragraph (a) of subsection (2) of section 62.21 of the statutes is amended to read: (62.21) (2) (a) For the purpose of anticipating the collection of special assessments payable in instalments under this section and after said instalments shall have been determined, the council may issue special improvement bonds payable only out of such special assessments and bearing interest at a rate not exceeding the rate fixed for such instalments; which bonds shall in no event be a general city liability. *The council may by resolution levy an irrevocable and irrevocable general tax to raise, not to exceed ten per centum of the amount of the special assessment instalments due and collectible on the current or subsequent tax rolls or both for the purpose of purchasing, at the sale of taxes by the county treasurer, special assessment certificates. When such a resolution is adopted prior to the issuance of bonds payable out of said special assessment instalments, a statement of such levy may be incorporated in the bond. The portion, if any, of the sum raised by such general tax if not used for the purchase of special assessment certificates, shall, within ten days after the last day of the said tax sale, be transferred to the general fund for use for general city purposes.*

SECTION 2. A new subsection is added to section 62.21 of the statutes to read: (62.21) (4) If, at any sale of taxes by the county treasurer, no bid shall be made for any lot or parcel of land subject to a special assessment which was returned to the county treasurer as delinquent pursuant to paragraph (d) of subsection (1) of this section, said land may, upon bid therefor by the local treasurer duly authorized by the governing body of the town, city or village which returned the said special assessment as delinquent, be struck off to the said city, town or village, and thereupon said city, town or village shall receive in its corporate name a certificate of the sale thereof, and shall be vested with the same rights as other purchasers are. Whenever such a certificate shall have been so acquired by any town, city or village, the governing body thereof, to protect such interest, may authorize and direct its treasurer to bid in and to become the exclusive purchaser in the corporate name of the town, city or village of such lands at any sale of the same by the county treasurer for any tax or tax lien, and the said town, city or village shall be vested with the same rights as are other purchasers; provided, that said town, city or village shall, before becoming the exclusive purchaser of said lands for

taxes, purchase, redeem or acquire by assignment any outstanding tax certificates of sale which are subsequent to the certificate of sale held by the town, city or village. When a tax deed shall be issued to a town, city or village, which may be issued in the same manner in which tax deeds are now issued to individuals, the land covered by said tax deed shall be exempt from further taxes until the same is sold by the town, city or village taking the tax deed, and until such sale the treasurer shall annually, before the first day of May, furnish the assessors of his town, city or village a list of the lands exempt under this section.

SECTION 3. This act shall take effect upon passage and publication.

Approved June 8, 1931.

No. 599, A.]

[Published June 9, 1931.

CHAPTER 195.

AN ACT to amend section 74.61 of the statutes, relating to the mailing of statement of taxes due.

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

SECTION 1. Section 74.61 of the statutes is amended to read: (74.61) The treasurer of any town, village or city, * * * while the tax roll therefor is in his possession, shall, upon request therefor from any taxpayer, forthwith deliver or forward by mail to such taxpayer a statement of the amount of taxes due upon each parcel or tract of land owned by such taxpayer and situated in such town, city or village, and in case the tax roll has been delivered to the county treasurer of any county, except those containing a population of one hundred fifty thousand inhabitants or more, then and in such case the county treasurer shall, upon request therefor, forthwith perform such service. *Whenever, in any county having a population of five hundred thousand or more, any taxpayer shall make application by mail or in person to the treasurer of any town, village or city for a statement of the amount of taxes due on any parcel or tract of land owned by such taxpayer, such treasurer shall enter or cause to be entered upon the tax roll in his possession opposite the description of the proper parcel or tract of land thereon the name and address of the owner thereof as given to him by said taxpayer.*