

No. 182, A.]

[Published May 26, 1933.]

CHAPTER 163.

AN ACT to create section 74.035 of the statutes, relating to payment of 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 be numbered and to read: 74.035 (1) The treasurer of any town, village or city shall accept payment of taxes in advance, in installments of not less than ten dollars and in any multiple of five dollars; provided, that such treasurer, prior to the determination of the tax roll, shall accept such deposits on the anticipated tax on any tract or description of taxable property only to the extent of eighty per cent of the previous year's tax on such property. Deposits upon taxes on any property made under this section, upon completion of the tax roll, shall be credited to the tax assessed against such property. Funds so deposited by taxpayers are hereby declared to be trust funds and no part of such funds shall be available for expenditure by such city, town or village until such taxes become due.

(2) The part-time treasurer of any town, city or village may designate banks to which taxpayers may pay such advance deposits. Notice of such banks shall be made in manner provided in subsection (4) of section 74.03. Receipts from such banks shall protect the taxpayer to same extent as a receipt signed by treasurer in person.

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

Approved May 25, 1933.

No. 234, A.]

[Published May 26, 1933.]

CHAPTER 164.

AN ACT to renumber sections 5 and 5a of chapter 459, Laws of 1907, to be, respectively, subsections (1) and (2) of section 5 of chapter 459, Laws of 1907, and to create subsection (3) of section 5 of chapter 459, Laws of 1907, relating to school boards and common and high schools in cities of the first class.
The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Sections 5 and 5a of Chapter 459, Laws of 1907, (section 5a was created by Chapter 111, Laws of 1921) are renumbered, respectively, to be subsections (1) and (2) of section 5 of Chapter 459, Laws of 1907.

SECTION 2. A new subsection (3) is created and added to section 5 of Chapter 459, Laws of 1907, to read: (Chapter 459, Laws of 1907) (Section 5) (3) All elections or appointments of members and officers, authorized by law to be made by such board of school directors, shall be made by roll call vote. The records of such votes shall be entered by the secretary in the minutes and the published proceedings of such board.

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

Approved May 25, 1933.

No. 294, A.]

[Published May 26, 1933.

CHAPTER 165.

AN ACT to renumber section 49.18 of the statutes to be subsection (1) of section 49.18, and to create subsection (2) of section 49.18, relating to poor relief.

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

SECTION 1. Section 49.18 of the statutes is renumbered to be subsection (1) of section 49.18.

SECTION 2. There is added to section 49.18 of the statutes a new subsection to be numbered and to read: (49.18) (2) Except in counties having a population of two hundred fifty thousand or more, the town, city, village, or county, as the case may be, shall be liable for the hospitalization of a person entitled to relief under this chapter, without previously authorizing the same, when, in the reasonable opinion of a physician called to attend such person, immediate hospitalization is required, for indispensable emergency operation or treatment, and prior authorization for such hospitalization cannot be obtained without delay likely to be injurious to the patient. There shall be no liability for such hospitalization beyond what is reasonably required by the circumstances of the case, and liability shall not attach unless, within twenty-four hours after admission of the patient, a written notice be mailed or delivered to the official designated in subsection (1), reciting the name and