

No. 387, S.]

[Published June 21, 1933.]

CHAPTER 288.

AN ACT relating to payment of delinquent real estate taxes for the years 1931 and 1932.

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

SECTION 1. Taxpayers who pay their delinquent taxes on real estate for the year 1932 on or before the fourth Monday in June, 1933, shall be entitled to pay such taxes without penalty, interest or other charges except the fee for advertising the same at tax sale, regardless of whether or not they filed an affidavit for the extension of the time of payment pursuant to chapter 16, laws of 1933. Taxpayers who prior to the effective date of this act paid their delinquent taxes on real estate for the year 1932 shall be entitled to a refund of all amounts paid as penalty, interest, or other charges on such delinquent taxes except the fee for advertising the same at the tax sale.

SECTION 2. Any taxes of the year 1932 that are paid under the provisions of section 1 of this act to any county treasurer up to and including the fourth Monday in June, 1933, less the amount due for advertising the same at tax sale, shall be paid over to the town, city or village wherein such taxes were assessed. The town, city or village treasurer shall on July 15, 1933, make a supplemental settlement with the county treasurer for the part of such taxes due the county as county taxes. Such settlement shall be made as provided in subsection (2) of section 74.15 of the statutes.

SECTION 3. The governing body of any county or city of the first class, may, but is not required to, waive the payment of all or any part of the interest and penalties on delinquent taxes on real estate for the years 1931 and 1932 for which such county or city holds the tax certificates, provided such taxes are paid before July 1, 1934. In no event shall any person be required to pay interest on such taxes paid before July 1, 1934 at a rate in excess of eight per cent per annum.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 20, 1933.