

WISCONSIN SESSION LAWS, 1941

No. 33, A.]

[Published January 31, 1941.

CHAPTER 1.

AN ACT to amend 74.037 of the statutes, relating to extension of time for payment of taxes in 1941 and 1942.

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

SECTION 1. Section 74.037 of the statutes is amended to read:

74.037 (1) The governing body of any city, village or town may by a two-thirds vote of the members-elect authorize the treasurer to extend the time for the payment of the taxes on real estate for the years * * * 1940 and 1941 up to and including July 1, * * * 1941, and July 1, 1942 respectively, of such classes of taxpayers and upon such conditions as it shall determine. Taxpayers desiring to take advantage of any such extension shall file an affidavit in duplicate showing need with the treasurer to establish their right to such extension and the treasurer shall, by entering in red ink on the tax roll opposite the name of such party extend the time for the payment of such taxes without penalty up to and including * * * July 1, 1941 and 1942 respectively. All such taxes which shall not have been paid prior to March 22, * * * 1941 and 1942 respectively, when local treasurers are required to settle with the county treasurer, shall be returned delinquent together with original individual affidavits, and, unless paid before the fourth Monday of July thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest or other charges at any time on or before * * * July 1, 1941 and 1942 respectively. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return or to the county treasurer after that date

and on or before the * * * July 1 following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for payment of taxes. But if such taxes shall not have been paid on or before * * * *July 1941 and 1942 respectively*, they shall be enforced by tax sale and shall be subject to the same interest, penalties and charges as other delinquent taxes except that interest shall run from the said * * * January 1.

(2) Of any taxes on which affidavits for extension of time of payment have been filed pursuant to this section that are paid to any county treasurer up to and including July 1, * * * *1941 and 1942 respectively*, such county treasurer, out of each individual payment of taxes, shall retain the amount that shall be due the county as county taxes and shall return all of the balance to the treasurer of such town, city or village, provided, that the collections so returned shall not exceed the delinquent taxes in said city, village or town in excess of the amount eligible for credit in the settlement of county taxes and charges. Such computation for each parcel of property shall be made on the percentage basis that the total county tax for such town, city or village shall bear to the total tax roll of such town, city or village. Such return shall be made by the county treasurer to the town, city or village treasurer on or before July 15, * * * *1941 and 1942 respectively*.

(3) The county treasurer shall, on the fourth Monday of July in the years * * * *1941 and 1942 respectively*, make out a statement of all lands upon which the taxes have been returned as delinquent and which then remained unpaid, except public lands held on contract and lands mortgaged to the state, containing a brief description thereof, with an accompanying notice stating that so much of each tract or parcel of land described in said statement as may be necessary therefor will, on the first Tuesday in October next thereafter and the next succeeding days be sold by him at public auction at some public place, naming the place, at the seat of justice of the county, for the payment of taxes, interest and charges thereon; and if in any county no seat of justice shall be established then at such public place therein as he may select; and cause

such statement and notice to be published in a newspaper printed in his county, if there be one, and if there be none, then in a newspaper printed in an adjoining county, if there be one, but if there be no newspaper printed in the same or an adjoining county, then such statement and notice shall be published in the official state paper, which statement and notice shall in all cases be published once in each week for two successive weeks prior to said first Tuesday in October, and such treasurer shall also, at least * * * 2 weeks previous to said day, cause to be posted up copies of said statement and notice in at least * * * 4 public places in such county, one of which copies shall be posted up in some conspicuous place in his office; but it shall be unlawful for any county treasurer to publish such statement and notice in any newspaper in his county that has not been regularly and continuously published in such county once in each calendar week for at least * * * 2 years immediately before the date of such notice, if there be a newspaper which has been so published in such county; and any county treasurer who shall violate the provisions of this subsection shall forfeit a sum equal to the fees allowed by law for such publications, to be sued for and recovered in a civil action brought in the name of the state of Wisconsin, which penalty shall be paid into the school fund. The tax sale for the years * * * 1941 and 1942 which would regularly be held on the second Tuesday in June pursuant to section 74.33 shall be held on the first Tuesday in October, * * * 1941 and 1942, respectively. All provisions of this section for the purpose of such sale shall supersede all inconsistent provisions of subsection (1) of section 74.33.

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

Approved January 30, 1941.