

ditions under which it is granted. Such aid as may be allotted shall be held to the credit of the county, town, city or village and paid to the treasurer thereof upon presentation to and approval by the commission of certified statements, itemized as may be required by the commission, setting forth the cost of the construction, reconstruction, repair or improvement of the highways, streets, roads or bridges damaged by flood; and the amount of the aid to be paid shall not exceed such cost nor the amount of the aid allotted. Any town, city or village may, and at the discretion of the commission shall, arrange to have such work for which aid is granted performed by the county, and in such case, the aid from the state for such work shall be paid as if made to the county. Any appraisal of damages or allotment of funds must be approved by the governor.

Approved May 13, 1943.

No. 139, A.]

[Published May 19, 1943.]

CHAPTER 149.

AN ACT to create 74.456 of the statutes, relating to correction of tax sale certificates.

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

74.456 of the statutes is created to read:

74.456 CORRECTION OF TAX SALE CERTIFICATES. (1) Whenever the county treasurer or the treasurer of any city authorized by law or charter to sell lands for the nonpayment of taxes and special assessments, shall discover that the real estate description in any tax sale certificate owned by the county or any such city is erroneous and does not describe the lands intended to be assessed, and the correct description of such lands can be obtained from the assessor of the town, city, or village wherein such lands are located, such treasurer may request that such assessor make and file with such treasurer an affidavit correctly describing said lands. Such assessor shall make and file such affidavit upon such request being made.

(2) Upon the filing of such affidavit the treasurer shall give notice in the manner hereinafter prescribed to the owners and mortgagees, if any, of record in the office of register of deeds of

the county wherein such land is located, that it is proposed to correct the description in such tax certificate to conform to the description in such assessor's affidavit. Such notice shall be given by service in the manner that a summons is served in a court of record, or by registered mail with return receipt of addressee demanded. If such notice cannot with due diligence be so served, it shall be served on such owner or mortgagee by publication thereof once a week for 2 successive weeks in a newspaper of general circulation published in the English language in the county where the land is located, and if there be none, then in a like newspaper printed in an adjoining county, and if there be none, then such notice shall be published in the official state newspaper. The affidavit and notice, together with affidavit of service by registered mail, return receipts or proof of publication, as the case may be, shall be filed in the office of treasurer who has applied for the corrective description.

(3) The notice hereinabove referred to shall be in substantially the following form, to wit:

NOTICE OF CORRECTING TAX SALE CERTIFICATE

State of Wisconsin }
County } ss.

To..... (Record owner or owners)
 (Mortgagee or Mortgagees of record)

Take notice that pursuant to section 74.456, Wisconsin statutes, the following description of lands situated in the county of, state of Wisconsin, to wit: (Here insert description) in tax sale certificate no....., dated, issued by the treasurer of the (county of) (city of.....) as provided by law for unpaid taxes of the year.....and now held by (county of.....) (city of.....), will be corrected to read as follows, to wit: (Here insert correct description.)

Date
 Treasurer of (.....)

(4) Such owners or mortgagee may within 20 days after the time of completion of service of such notice, file a written objection to the making of such correction with such treasurer. When such objection is filed, the matter shall be referred by such treasurer to the governing body of the town, city or village wherein

such lands are located for a hearing on such objection. Such governing body shall have power to decide whether such correction shall be made and its decision shall be final and conclusive subject to being reviewed by certiorari in the circuit court of such county. A copy, certified to by the county treasurer or city treasurer, as the case may be, of the assessor's affidavit and notice together with affidavit of service of registered mail return receipt or proof of publication, shall be filed, when such objection is filed with such treasurer.

(5) When no objection to such correction shall have been made within the time hereinabove provided, or when after publication, the correction has been permitted by such governing body, the county treasurer or such city treasurer, as the case may be, shall correct the real estate description in tax sale certificate so as to conform to the proper description as set forth in the affidavit of the assessor. The fact of such correction will thereafter be endorsed by the proper treasurer on such tax sale certificates and on the record of tax sales and such endorsement shall be dated and signed by such treasurer in his official capacity. Any such tax sale certificate so corrected and any tax deed issued thereon shall be as valid and effectual as if the proper real estate description for such lands had appeared in such tax sale certificate when first issued and in the assessment and tax roll, and in the duplicate tax roll and statement of unpaid taxes and list of delinquent lands provided for in the charter, pursuant to sections 74.17 and 74.03 (10) (a).

(6) Any individual owner and holder of a tax sale certificate may have the same corrected by making application to such county or city treasurer to cause such certificate to be corrected as in this section provided. In such case such individual owner shall deposit in advance with the proper treasurer the reasonable costs of the service of the notice of proposed correction.

(7) This section shall apply to tax sale certificates issued prior as well as after the effective date of this section.

Approved May 17, 1943.