

No. 187, A.]

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CHAPTER 151.

AN ACT to amend 75.20 and 75.21 of the statutes, relating to limitation on actions and issue of deeds, limitation on special certificates, and termination of the lien of tax sale certificates.

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

75.20 and 75.21 of the statutes are amended to read:

75.20 Except as to certificates owned by counties and municipal corporations, from and after 6 years from the day of sale of any lands or lots heretofore or hereafter sold for the nonpayment of taxes by any officer of any county, * * * or city of the first class no deed shall be issued on the certificate or certificates issued on such sale and no action shall be commenced thereon; but such limitation shall not apply to certificates issued to and owned by counties or municipal corporations or to their assigns until the expiration of 6 years from the date of the assignment of such certificate by such county or municipal corporation. No deed shall be issued or action maintained on any certificate whatever after 15 years from the day of sale and the lien of such certificate shall terminate and the county treasurer or treasurer of the city of the first class as the case may be shall cancel all such unredeemed tax sale certificates and shall make an entry in his record of unredeemed tax sales evidencing such cancellation. This section shall apply to all tax certificates now or hereafter outstanding. When the issuing of a deed on a tax certificate or certificates or the commencement of an action thereon shall be stayed by injunction the time of the continuance of such injunction shall not be a part of the time above limited for the issuing of such deed or for the commencement of such action.

75.21 From and after 6 years from the date of any street commissioner's certificate or comptroller's certificate or other special tax certificate issued or to be issued by the proper officer or officers of any city, town or village in this state, and denoting a charge against any lot or parcel of land in such city, town or village for a special tax or assessment thereon, no action, either at law or in equity, shall be maintained on such certificate, but certificates of sale of lands for nonpayment of such special taxes or assessments shall not be limited by * * * section 75.21 but the limitations provided by section 75.20 shall be applicable thereto.

Approved May 17, 1943.