

No. 250, S.]

[Published June 4, 1943.

CHAPTER 249.

AN ACT to create 59.124 (1) (d) of the statutes (as created by chapter 155, laws of 1937), relating to the creation, establishment, maintenance, and administration of annuity and benefit funds in counties having a population of over 500,000, for the benefit of sheriffs employed by such counties, and of the widows and children of such sheriffs.

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

59.124 (1) (d) of the statutes is created to read:

59.124 (1) (d). The retirement board shall allow as periods of service for annuity purposes, in addition to those provided in paragraph (a) or (b), either or both, all periods of time during which any employe was absent in the military or naval service of the United States of America during a period officially proclaimed to be a national emergency or limited national emergency, and absence during federal hospitalization because of injuries or sickness resulting from such war service, provided that such employe was duly excused or granted leave of absence from his services as an employe, or was drafted into such military or naval service, and provided further, that the period allowed for such service shall begin with the date the employe was excused or granted leave of absence or drafted into such service, and shall extend until a date not more than 90 days after his discharge from military or naval service or federal hospitalization.

Approved June 3, 1943.

No. 137, A.]

[Published June 4, 1943.

CHAPTER 250.

AN ACT to repeal and recreate 75.12 of the statutes, relating to notice of application for tax deeds.

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

75.12 of the statutes is repealed and recreated to read:

75.12 DEED, NOTICE OF APPLICATION FOR. (1) No tax deed shall be issued on any lot or tract of land which has been or

shall hereafter be sold for the nonpayment of taxes, unless a written notice of application for tax deed shall have been served upon the owner, or one of the owners of record in the office of register of deeds of the county wherein the land is situated. The term "owner" shall include, without restriction because of enumeration, ownership of easements, party wall rights or mineral rights in such lands recorded in like manner and in the event that such ownership exists, one of the owners of such class shall be served with notice in addition to the owner or one of the owners of the fee. If such lot or tract be improved by a dwelling house, or building used for business purposes, or a building used for agricultural purposes, and in any of said cases, such building has been actually occupied for the purpose specified for 30 days immediately prior to the date of service of the notice of application for tax deed, or if such lot or tract of land has been occupied and cultivated for agricultural purposes for 30 days within the period of 6 months immediately prior to the date of service of the notice of application for the tax deed, then notice of application for tax deed shall be served upon the occupant or one of the occupants thereof. If the records of the office of register of deeds in the county where such land is situated show that such lot or tract of land is encumbered by an unsatisfied mortgage or mortgages, such notice of application for tax deed shall be served upon at least one of the mortgagees in each such mortgage, or upon the last assignee or one of the last assignees of each such mortgage, if the assignment is recorded.

(2) Such notice shall state the name of the owner and holder of the tax sale certificate, and the date thereof, the description of the lands involved, the amount for which the lands were sold and that such amount will bear interest as provided by law, and shall give notice that after the expiration of 3 months from the date of service of such notice a tax deed will be applied for. Every notice served upon an occupant shall contain a statement of the language of section 234.18. The owner and holder of such tax sale certificate may include in said notice all the certificates he holds upon the same tract of land as to which certificates more than 5 years from the date of each has elapsed.

(3) Such notice of application for tax deed may be served by the owner and holder of any tax sale certificates sold by any county treasurer or by any city treasurer authorized by law to

sell lands for nonpayment of city taxes or assessments, or by any person acting for such owner and holder. Such notice shall be served in the manner that service of a summons in a court of record is made, or by registered mail, with return receipt of the addressee only demanded. In the event that such notice cannot be given by use of either of the foregoing methods, the owner and holder of said tax sale certificate or his authorized agent shall make an affidavit setting forth the effort to make such service, the inability to do so, and shall file such affidavit with the county clerk as to county tax sale certificates, or in cities authorized by law to sell lands for nonpayment of city taxes or assessments with the city treasurer as to such city tax sale certificates. Thereupon the notice hereinabove provided shall be published by such owner and holder once a week for 3 successive weeks in a newspaper of general circulation published in the county wherein such lands are located, or if there be none then in a newspaper published in an adjoining county. If there is no newspaper in the same or an adjoining county then such notice shall be published in the official state paper. The affidavit of the owner and holder of the tax sale certificate, together with proof of publication of the notice, shall be deemed completed service of the notice of application for tax deed.

(4) At the time application for tax deed is made to the officer authorized by law to issue the same, but before such deed shall be issued, proof of service, or the returned registered mail receipt, or proof of publication shall be filed with such officer, and a copy of such proof of service, returned registered mail receipt, or proof of publication with evidence of the cost thereof shall be filed with the county treasurer as to county tax sale certificates and with such city treasurer as to city tax sale certificates. After such copies shall have been filed with the county treasurer or with such treasurer it shall be necessary to pay, in order to redeem such lot or tract of land, or any part or interest therein, in addition to the redemption value of the tax sale certificates, the sum of \$1 for each person served with such notice plus the cost of publication of the notice, if any. If there is no occupant of such lands as hereinbefore defined, the applicant for tax deed shall file an affidavit to that effect with the officer authorized by law to issue the tax deed.

(5) The grantee in any tax deed, his heirs or assigns, shall never recover or be entitled to receive from any county or city

of the first class the amount due on any tax sale certificate or certificates upon which such deed is issued, or any part thereof, if such deed be set aside or declared void solely upon the ground that the notice required by this section was not duly served or that the proof of such service was insufficient, or that the affidavit as to nonoccupancy was not duly made or was insufficient.

(6) No tax deed shall be taken upon any notice of application therefor after 6 months from the last date of service of such notice.

(7) This section shall supersede all provisions of law, including the provisions of any city charter, which are in conflict with it.

Approved June 3, 1943.

No. 224, A.]

[Published June 4, 1943.

CHAPTER 251.

AN ACT to create 14.42 (13a) of the statutes, relating to duties of state treasurer.

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

14.42 (13a) of the statutes is created to read:

14.42 (13a) STATE AID PAYMENTS. Whenever the state treasurer or any state department shall remit to any county, city, town or village any sum in payment of a state aid or any locally shared tax, he shall transmit a statement thereof together with such payment to the clerk of such municipality. After the receipt thereof, the clerk of such municipality thereupon shall present such statement at the next regular meeting of the governing body and shall file and keep such statement for 6 years.

Approved June 3, 1943.