

No. 393, A.]

[Published July 3, 1943.]

CHAPTER 419

AN ACT to create 21.75 of the statutes, relating to supplemental rights of persons in military service by suspending certain tax obligations.

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

21.75 of the statutes is created to read:

21.75 SOLDIERS' AND SAILORS' CIVIL RELIEF ACT. (1) In this section, unless the context indicates otherwise:

(a) "Person in military service" shall mean any man or woman who is or was in the military service of the United States in World War II.

(b) "Property" shall mean any real estate or personal property belonging to a person in military service provided that such property was acquired prior to the commencement of military service except in cases where such property was acquired by descent in which case the proviso shall not apply.

(c) "Taxes" shall mean any general taxes or special assessments or tax certificates evidencing such taxes and assessments not belonging to private buyers.

(d) "Interest and penalties" shall mean interest and penalties accruing on taxes during the period of military service and 6 months thereafter. In case property is owned jointly by several owners other than the spouse of the person in military service, interest and penalties shall mean the proportionate share of the total interest and penalties commensurate with the equity in the property of such person in military service.

(2) In order to supplement and complement the provisions of the soldiers' and sailors' civil relief act of 1940 and all amendments thereof, so as to afford and obtain greater peace and security for persons in military service, the enforcement of certain tax obligations or liabilities which may prejudice the property rights of persons in military service, for the period herein set forth may be temporarily suspended as hereinafter provided.

(3) Any person while in the military service of the United States or within 6 months after terminating such service, or his agent or attorney during such period, may petition a court of record in any county in which he owns property for relief under

this section. Upon filing of such petition the court shall make an order fixing the time of hearing thereon and requiring the giving of such notice of the hearing as it may deem reasonable. If after hearing the court shall find that the person on whose behalf the petition is made is, or within 6 months next preceding the filing of such petition was, in the military service of the United States and owns property within the county on which taxes have fallen due or will fall due, and that his ability to pay such taxes has been materially adversely affected by reason of his being in military service, the court shall enter an order determining that such person is entitled to relief under this section. When an order shall so determine it may further suspend proceedings for the collection of taxes on such property for a period not exceeding 6 months after termination of the military service of the person on whose behalf the petition is made, or for such time as may reasonably be necessary to complete the agreement provided in subsection (7) and thereafter no sale of property or tax certificates to enforce collection of taxes on such property shall be made, all proceedings for that purpose shall be suspended, except under such terms as the court in such order may direct.

(4) Whenever any tax or assessment on real property including all special assessments shall not be paid when due, the penalty provisions providing for an eight-tenths of one per cent per month as provided by section 74.03 (4) and the maximum limitation of 6 per cent per annum as provided by such soldiers' and sailors' civil relief act shall be waived for the purpose hereof and upon the conditions specified hereinafter.

(5) The penalties and interest which may be waived pursuant to this section are those for nonpayment of all taxes or assessments, general or special, falling due during the period of military service of any person against either real or personal property of which such person is the bonafide owner or in which he has a beneficial interest.

(6) The person owning or having an interest in any property in respect to which such order is made, his agent or attorney, may file with the county treasurer a certified copy of such order of suspension together with an affidavit in triplicate, sworn to by such person or his agent or attorney setting forth the name of the owner, the legal description of the property, the type of property, when acquired, volume and page number where such deed

was duly recorded if acquired by deed and the name of the estate if acquired by descent, amount of delinquent taxes if any, and the names of the holders of any outstanding mortgage, lien or other encumbrance. Upon such filing the county treasurer shall file a first copy thereof in the office of the register of deeds of such county, the second copy to be filed in the office of the county treasurer wherein there will be marked in the tax sale record book or such other record books as he may maintain proper notation to the effect that a person in military service is the holder of the legal title thereto and has made application for special relief as herein provided, and the third copy shall be immediately forwarded to the office of the clerk of the town, city or village wherein the property is located, who shall make an appropriate notation thereof on his records.

(7) Any person seeking relief under this section, within 6 months after termination of his military service, or his agent or attorney, or in case of death of such person, his personal representative, widow or heir at law, may apply to the county treasurer of the county wherein such property is located for an agreement for scheduled instalment payments, covering the taxes accrued during such person's period of military service, provided that such taxes will be paid over a period of time equal to a period no longer than twice the length of military service of such person, in equal periodic instalments of not less than \$10, and subject to such other terms as may be just and reasonable.

(8) In the event default is made by the applicant in the performance of any of the provisions of such agreement, the county treasurer shall forthwith notify the applicant of such default and the amount and date due, by written notice either served personally or by registered mail with return receipt demanded to the address set forth in such application. If such defaulted payment is not fully made within 10 days after service of such notice, then the county treasurer without further notice may declare that the entire amount of such tax subject to the scheduled instalment payments shall be immediately due and payable and that such agreement is fully rescinded and terminated. Thereupon he shall notify the register of deeds and the town, city or village treasurer thereof and the county treasurer and register of deeds shall make appropriate notations thereof on their records. Thereafter, the county treasurer may without further order of the court enforce the collection of such tax and assess-

ment and sell such tax certificates together with such penalties and interest as may have accrued thereon from the date of the default of such scheduled instalment payment.

Approved June 30, 1943.

No. 484, A.]

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CHAPTER 420.

AN ACT to amend 110.03 (5) and 110.06 (1), (3) and (4) and 194.19 of the statutes, relating to transferred functions and to uniform orders, penalties, and appeals of the motor vehicle department.

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

SECTION 1. 110.03 (5) of the statutes is amended to read:

110.03 (5) All powers, duties and functions vested in the public service commission by virtue of chapter 194, excepting those included in the provisions of paragraphs (a) and (c) of section 194.02, of section 194.03 (3) and (6), of section 194.18 (2), (3), (4), (5), (6), (7) and (9), *section 194.19*, sections 194.21 to 194.28, sections 194.30 and 194.35 and section 194.36 (2), (4), (5), (6), (7), (7a), (8) and (9), sections 194.34 and 194.46 and section 194.48 (5) relating and supplemental to the granting, amendment, revocation, suspension or assignment of common motor carrier certificates or contract motor carrier licenses or the regulation of rates and service of common and contract motor carriers.

SECTION 2. 110.06 (1), (3) and (4) of the statutes are amended to read:

110.06 (1) The commissioner of the motor vehicle department shall have the power to make such reasonable *and uniform orders*, rules and regulations not inconsistent with law as he may deem necessary to the discharge of the powers, duties and functions vested in such department. *Such orders, rules and regulations shall take effect 20 days after publication in the official state paper.* He shall also have power and authority to prescribe forms for applications, notices and reports required by law to be made to the department or which may be deemed necessary to the efficient discharge of all such powers, duties and functions.