

granted to the banking review board under section 220.035 (2) and its final orders and determinations shall be subject to judicial review as provided in chapter 227.

SECTION 18. This act shall not be deemed to result in abolishing the banking review board. The members of said board shall continue to hold their office for the term for which they were appointed.

Approved July 8, 1947.

No. 579, A.]

[Published July 24, 1947.]

### CHAPTER 412.

AN ACT to amend 20.07 (5), 139.26 (1) and (1b) and 139.28, and create 20.02 (13), 20.209, 45.355, 66.40 (45) to (59), 67.015, 70.11 (47) and 219.01 (5) of the statutes, relating to the Wisconsin veterans' housing authority, county veterans' housing authorities, providing revenue therefor and making appropriations.

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

SECTION 1. 20.02 (13) of the statutes is created to read:

20.02 (13) (a) *State aid for providing housing for veterans.* As a nonlapsible appropriation, beginning on the effective date of this act, at the beginning of each month an amount equal to one-half of the tax collected during the preceding month under section 139.26 reduced by one-half of such taxes refunded during the preceding month, as certified to the director of budget and accounts by the state treasurer, to the Wisconsin veterans' housing authority for allocation by that department to county veterans' housing authorities organized under the provisions of section 66.40 (45) to (59) and city housing authorities organized under section 66.40, to assist such authorities in providing housing for veterans and their families. Allotments from this appropriation shall be made on the basis of 10 per cent of the total cost to the housing authority of the land, improvements and dwelling unit or units located thereon as determined by the Wisconsin veterans' housing authority and actual payments of allotments shall be at such times as the Wisconsin veterans' housing authority shall determine. All

allotments shall be made upon written application in form prescribed by the Wisconsin veterans' housing authority.

(b) Upon written petition of any such county or city housing authority setting forth that a veterans' housing project therein referred to can not be commenced without funds in addition to the allotments authorized in paragraph (a), the Wisconsin veterans' housing authority may after public hearing and upon showing in support of such petition satisfactory to it, in addition to the amount allotted under paragraph (a), grant an allotment not to exceed an amount equivalent to 50 per cent of the maximum allottable for such project under paragraph (a).

SECTION 2. 20.07 (5) of the statutes is amended to read:

20.07 (5) Semiannually on July first and January first, *one-half* of all revenues derived during the preceding 6 months from the occupational tax on intoxicating liquors imposed in section 139.26 less the costs of collection appropriated to the state treasurer in section 20.05 (6), to be paid to the cities, towns and villages in accordance with the provisions of section 139.28. Certification of the amounts due to the several cities, towns and villages shall be made by the state treasurer.

SECTION 3. 20.209 of the statutes is created to read:

20.209 WISCONSIN VETERANS' HOUSING AUTHORITY. There is appropriated from the general fund to the Wisconsin veterans' housing authority on July 1, 1947 and annually thereafter the sum of \$100,000 for the execution of its functions under section 45.355.

SECTION 4. 45.355 of the statutes is created to read:

45.355 WISCONSIN VETERANS' HOUSING AUTHORITY. (1) There is created the "Wisconsin veterans' housing authority" consisting of a board of veterans' housing, a director and administrative staff. The board of veterans' housing shall consist of 5 members of which one shall be a member of the board of veterans' affairs, one a registered architect and one a practical builder. Appointments to the board of veterans' housing shall be made by the governor by and with the advice and consent of the senate. Of the members first appointed, one shall be appointed for a term of one year, one for a term of 2 years, one for a term of 3 years, one for a term of 4 years and one for a term of 5 years. Successor members shall be appointed for terms of 5 years and members shall hold office until their successors are elected and qualify. No such member shall be

connected in an official capacity with any political party. Members of said board shall receive no compensation for their services as such, but shall receive reimbursement for expenses necessarily incurred in and about performance of their duties. The director shall be appointed by the governor by and with the consent of the senate for an indefinite term and not subject to chapter 16 and he may utilize the services of the administrative staff of the department of veterans' affairs to such extent as the board of veterans' affairs may authorize.

(2) The function of the board of veterans' housing shall be policy forming and the performance of such duties given to it in other sections of the statutes. It shall elect one of the members chairman, one vice-chairman and one secretary. The board may prescribe rules and regulations governing its procedure. The state chief engineer shall assign adequate office space in the capitol building for the department and its administrative staff. The records and files of the adjutant general and any other state department or officer shall, upon request, be made available to the board.

(3) The Wisconsin veterans' housing authority shall have the following powers, duties, and functions:

(a) To assist in the co-ordination of the state, county, municipal and private activities relating to veterans' housing.

(b) To co-operate with any and all federal departments, agencies and independent establishments relating to veterans' housing, materials, priorities and finances.

(c) To assist any housing authority, municipality or other private enterprise engaged in supplying additional veterans' housing in the acquisition of materials, finances, legal aid and compliance with federal rules and regulations.

(d) To recommend to any housing authority authorized by statute to engage in the furnishing of veterans' housing, such action as will improve and increase housing facilities for veterans and otherwise to advise as to any and all problems relating to the establishment and operation of such housing authorities.

(e) To utilize the services and facilities of existing state departments and boards.

(f) To undertake and carry out studies and analyses of the veterans' housing needs and of meeting such needs and make the results of such studies available to the public and the building, housing and supply industries; and may also en-

gage in research and disseminate information on the subject of veterans' housing.

(g) To employ such assistants as it may deem necessary to carry out its functions without regard to the provisions of chapter 16.

(h) To perform such other duties as specifically set forth in other sections of the statutes.

SECTION 5. 66.40 (45) to (59) of the statutes are created to read:

66.40 (45) VETERANS' HOUSING RESEARCH AND STUDIES. In addition to all the other powers, any housing authority created under this section may, within its area of operation, either by itself or in co-operation with the Wisconsin veterans' housing authority, undertake and carry out studies and analyses of veterans' housing needs and of the meeting of such needs and make the results of such studies available to the public and the building, housing and supply industries.

(46) CREATION OF COUNTY VETERANS' HOUSING AUTHORITIES. (a) In each county of the state there is hereby created a public body corporate and politic to be known as the "Veterans' Housing Authority of .....

Name of County  
County"; hereafter called "county authority"; provided, however, that such housing authority shall not transact any business or exercise its powers hereunder until or unless the board of supervisors, hereafter called the "governing body", of such county, by proper resolution, shall determine at any time hereafter that there is need for a veterans' housing authority to function in such county. The governing body shall give consideration as to the need for a veterans' housing authority (1) on its own motion or (2) upon the filing of a petition signed by 25 resident veterans of the county asserting that there is need for a veterans' housing authority to function in such county and requesting that its governing body so declare.

(b) The governing body may adopt a resolution declaring that there is need for a veterans' housing authority in the county whenever it shall find that (1) there is a shortage of safe or sanitary dwelling accommodations for veterans in such county, (2) that such shortage will not be alleviated within a reasonable length of time without the functioning of a veterans' housing authority.

(47) AREA OF OPERATION. The area of operation of the county authority shall include all of the county for which it is created.

(48) PROOF OF POWERS TO ACT. In any suit, action or proceedings involving the validity or enforcement of or relating to any contract of a county authority, such authority shall be conclusively deemed to have become established and authorized to transact business and exercise its powers hereunder upon proof of the adoption of the resolution required by subsection (46) declaring the need for such authority. Each such resolution shall be deemed sufficient if it declares that there is such need for such authority. A copy of such resolution duly certified by the county clerk shall be admissible in evidence in any such action or proceeding.

(49) APPOINTMENT, QUALIFICATIONS AND TENURE OF COMMISSIONERS. (a) When the governing body of a county adopts a resolution creating a county veterans' housing authority, said body shall appoint 5 persons as commissioners of the authority created for said county. The commissioners who are first appointed shall be designated to serve for terms of 1, 2, 3, 4 and 5 years, respectively, from the date of their appointment, but thereafter commissioners shall be appointed as aforesaid for a term of office of 5 years, except that all vacancies shall be filled for the unexpired term, such appointments to be made by the official body making the original appointment. A commissioner may be removed by the body which appointed him by a two-thirds vote of all of the members elected to that body. Commissioners shall be reimbursed for their reasonable expenses incurred in the discharge of their duties. No such commissioner or employe of the authority shall acquire any interest direct or indirect in any housing project or in any property included or planned to be included in any project, nor shall he have any interest direct or indirect in any contract or proposed contract for insurance, materials or services to be furnished or used in connection with any veterans' housing project. If any commissioner or employe of the authority owns or controls an interest direct or indirect in any property included or planned to be included in any veterans' housing project he shall immediately disclose the same in writing to the authority and such disclosure shall be entered upon the minutes of the authority. Failure to so disclose such interest shall constitute misconduct in office.

(b) The powers of the county authority shall be vested in the commissioners thereof in office from time to time. A majority of the commissioners of such an authority shall constitute a quorum of such authority for the purpose of conducting its business and exercising its powers and for all other purposes. Action may be taken by a county authority upon a vote of a majority of the commissioners. Meetings of the commissioners of a county authority may be held anywhere within the county.

(c) At the first meeting of the commissioners after their appointment, they shall select one of their members as chairman and one as secretary. The county treasurer shall be the treasurer of the board and his official bond as county treasurer shall extend to cover funds of the authority that may be placed in his charge. He shall disburse money of the authority only upon direction of the commissioners. The county treasurer shall receive no compensation for his services, but he shall be entitled to necessary expenses, including traveling expenses incurred in the discharge of his duties as treasurer of the board. When the office of chairman or secretary of the commissioners becomes vacant for any reason, the commissioners shall select a new chairman or secretary as the case may be. The commissioners may employ technical experts, and such other officers, agents and employes, permanent or temporary, as it may require, and may call upon the district attorney of the county for such legal services as it may require.

(50) **ADVANCES BY MUNICIPALITIES TO COUNTY VETERANS' HOUSING AUTHORITIES.** The county, or any village, town or city within the county, shall have the power, from time to time, to lend or donate money to the county authority. Any such advance made as a loan may be made upon the condition that the housing authority shall repay the loan out of any money which becomes available to it for the construction of projects.

(51) **POWERS OF COUNTY VETERANS' HOUSING AUTHORITIES.** Each county veterans' housing authority and the commissioners thereof shall, within its area of operation, have the following functions, rights, powers, duties, privileges, immunities and limitations:

(a) To provide for the construction, reconstruction, improvement, alteration or repair of any veterans' housing project or any part thereof.

(b) To purchase, lease, obtain options upon and acquire by gift, grant, bequest, devise or otherwise, any real or personal property or interest therein.

(c) To arrange or contract for the furnishing of services, privileges, works, or facilities for, or in connection with, a veterans' housing project, or the occupants thereof.

(d) To lease or rent any dwellings, houses, accommodations, lands, buildings, structures or facilities embraced in any veterans' housing project and, subject to the limitations contained in this section, to establish and revise the rents or charges therefor.

(e) To acquire by eminent domain any real property, including improvements and fixtures thereon.

(f) To own, hold, clear and improve property, cause property to be surveyed and platted in its name; to insure or provide for the insurance of the property or operations of the authority against such risks as the authority may deem advisable.

(g) In connection with any loan, to agree to limitations upon its right to dispose of any housing project or part thereof.

(h) To invest any funds held in reserve or sinking funds, or any funds not required for immediate disbursement, in property or securities in which savings banks may legally invest funds subject to their control.

(i) To sue and be sued, to have a seal and to alter the same at its pleasure, to have perpetual succession, to make and execute contracts and other instruments necessary or convenient to the exercise of the powers of the authority.

(j) To make and from time to time amend and repeal by-laws, rules and regulations not inconsistent with this section, to carry into effect the powers and purposes of the authority.

(l) To exercise all or any part or combination of powers herein granted. No provisions of law with respect to the acquisition or disposition of property by other public bodies shall be applicable to an authority unless the legislature shall specifically so state.

(m) The bonds, notes, debentures or other evidences of indebtedness executed by an authority shall not be a debt or charge against any county, state or other governmental authority, other than against said housing authority itself and its available property, income or other assets in accordance with the terms thereof and of subsections (45) to (59), and no individual liability shall attach for any official act done by any

member of such authority. No such authority shall have the power to levy any tax or assessment. Provided, however, that for income tax purposes such bonds, notes, debentures or other evidences of indebtedness shall be deemed obligations of a political subdivision of this state.

(52) LAW APPLICABLE. So far as applicable, and not inconsistent with section 66.40 (45) to (59), section 66.40 (10) to (21) and (24) shall apply to county veterans' housing authorities and to housing projects, bonds, other obligations and rights and remedies of obligees of such authorities, except that bonds of such authorities shall not bear interest in excess of 3 per cent per annum.

(53) TAX EXEMPTION ON IMPROVEMENTS. Veterans' housing improvements on property of an authority are declared to be public property and as long as the same remain under the jurisdiction of the authority or of bondholders who have proceeded under the provisions of subsection (52) all such improvements shall be exempt from all taxes of the state or any state public body; all real estate owned by an authority shall be assessed at no higher value than it was assessed for the tax year next preceding the date on which any such real estate was acquired by the authority and this provision shall continue in force as long as said real estate is under the jurisdiction of the authority or of bondholders who have proceeded under the provisions of subsection (52), provided, however, that the municipality in which a veterans' housing project is located may fix a sum to be paid annually for the services, improvements or facilities furnished to such project by such municipality which sum shall not exceed the amount of the tax which would be assessable against such improvements if they were not exempt from tax.

(54) REPORTS. Every authority which receives an allotment under section 20.02 (13) shall on or before February 15 in each year file with the Wisconsin veterans' housing authority a report of its activities for the preceding year in the form prescribed and on blanks furnished by the Wisconsin veterans' housing authority. The local authority shall at the same time file a duplicate of such report with the governing body of the sponsoring county or municipality.

(55) OPERATION NOT FOR PROFIT. It is declared to be the policy of this state that each housing authority shall



manage and operate its veterans' housing projects in an efficient manner so as to provide veterans with permanent housing at the lowest possible cost and with respect to single dwelling unit projects upon such a basis so that each veteran who occupies a dwelling unit shall from year to year acquire an equity in the same so that after he has been credited with an amount equal to the cost of the same the ownership of said dwelling unit will pass to him.

(56) MONTHLY COST OF OCCUPATION BY A VETERAN. Each authority with respect to single dwelling unit veterans' housing projects shall, as soon as the total cost of each dwelling unit including land and improvements has been determined by it, set up a monthly cost of occupancy for said unit. Such cost shall not exceed \$6 per thousand for interest charges and capital retirement, and to such basic cost of occupancy shall be added the monthly cost of municipal services as determined by the municipality.

(57) TENANT SELECTION. All tenants selected for veterans' housing projects shall be honorably discharged veterans of wars of the United States of America. Selection between veterans shall be made in accordance with rules and regulations promulgated and adopted by the Wisconsin veterans' housing authority which regulation said state authority is authorized to make and from time to time change as it deems proper. Such rules and regulations, however, shall give veterans of World War II preference over veterans of all other wars. Notwithstanding such rules and regulations or any law to the contrary a veteran shall not be entitled to or be granted any benefits under section 66.40 from a housing authority unless such veteran was at the time of his induction into military service a resident of such county and shall have resided in such county continuously for a period of at least 2 years next preceding application for any such benefits.

(58) VETERANS' HOUSING. Veterans' housing projects shall be submitted to the planning commission in the manner provided in section 66.40 (31).

(59) SEVERABILITY. Notwithstanding any other evidence of legislative intent, it is declared to be the controlling legislative intent that if any provision of section 66.40 (45) to (59), or the application thereof to any person or circumstances, is held invalid, the remainder thereof and the application of such pro-

vision to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

SECTION 6. 67.015 of the statutes is created to read:

67.015 HOUSING AUTHORITIES EXEMPTED. This chapter shall not be applicable to borrowing by housing authorities or county veterans' housing authorities under section 66.40.

SECTION 7. 70.11 (47) of the statutes is created to read:

70.11 (47) Veterans' housing improvements on property of a housing authority made pursuant to section 66.40 (45) to (59) (which improvements are declared to be public property by section 66.40 (53)) as long as same remain under the jurisdiction of such housing authority or of bondholders who have proceeded under section 66.40 (52). Provided, however, the municipality in which a veterans' housing project is located may fix a sum to be paid annually for the services, improvements and facilities furnished to such project by such municipality, which sum shall not exceed the amount of the tax which would be assessable against such improvements if they were not exempt from tax.

SECTION 8. 139.26 (1) and (1b) of the statutes are amended to read:

139.26 (1) An occupational tax to be collected as a stamp tax is assessed, imposed, and levied upon the sale, exchange, offering or exposing for sale or exchange, having in possession with intent to sell or exchange, or removal for consumption, exchange, or sale other than for shipment in interstate or foreign commerce or for shipment, sale, or exchange by a manufacturer to a rectifier, of intoxicating liquors, other than wine used for sacramental purposes and alcohol used for industrial, hospital, purposes. The rate of such tax shall be \* \* \* 50 cents per wine gallon on intoxicating liquors containing less than 21 per cent of alcohol by volume and \* \* \* \$2 per wine gallon on intoxicating liquors containing 21 per cent of alcohol by volume or more, and shall be computed in accordance with the following table:

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is 21% or More by Volume	Tax when Alcoholic Content is Less than 21% by Volume
Up to and including $1/64$ of a gallon	Up to and including 2	*** $3-1/8$ cents	*** $25/32$ cent
More than $1/64$ of a gallon to and including $1/32$ of a gallon	More than 2 to and including 4	*** $6-1/4$ cents	*** $1-9/16$ cents
More than $1/32$ gallon to and including $1/16$ of a gallon	More than 4 to and including 8	*** $12-1/2$ cents	*** $3-1/8$ cents
More than $1/16$ gallon and including $1/10$ gallon	More than 8 to and including 12.8	*** 20 cents	*** 5 cents
More than $1/10$ gallon to and including 1 pint	More than 12.8 to and including 16	*** 25 cents	*** $6-1/4$ cents

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is 21% or More by Volume	Tax when Alcoholic Content is Less than 21% by Volume
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	* * * 40 cents	* * * 10 cents
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	* * * 50 cents	* * * 12-1/2 cents
More than 1 quart to and including 1/2 gallon	More than 32 to and including 64	* * * \$1.00	* * * 25 cents
More than 1/2 gallon to and including one gallon	More than 64 to and including 128	* * * \$2.00	* * * 50 cents

(1b) The rate of such tax shall be \* \* \* 10 cents per wine gallon on wine containing 14 per cent of alcohol by volume or less, and \* \* \* 20 cents per wine gallon on wine containing more than 14 per cent of alcohol by volume, but not in excess of 21 per cent of alcohol by volume, and shall be computed in accordance with the following table:

Quantity in Wine Gallons	Quantity in Ounces	Tax when Alcoholic Content is More than 14% but not in Excess of 21%	Tax when Alcoholic Content is 14% or Less by Volume
Up to and including 1/16 of a gallon	Up to and including 8	* * * .0125	* * * .00625
More than 1/16 gallon and including 1/10 gallon	More than 8 to and including 12.8	* * * .02	* * * .01
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	* * * .025	* * * .0125
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	* * * .04	* * * .02
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	* * * .05	* * * .025
More than 1 quart and including 1/2 gallon	More than 32 to and including 64	* * * .10	* * * .05
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	* * * .20	* * * .10

SECTION 9. 139.28 of the statutes is amended to read:

139.28 (2) After the sum required by the appropriations made by section 20.05 (6) \* \* \* has been set aside, *one-half* of the balance of all revenues derived from the occupational tax on intoxicating liquors shall be distributed to the cities, towns and villages and shall be used by them to reduce the tax on general property. Such distribution shall be made semiannually and all cities, towns, and villages shall share therein in proportion to their population in the last federal census.

Approved July 22, 1947.

No. 63, S.]

[Published July 25, 1947.

### CHAPTER 413.

AN ACT to amend 200.02 and 200.03 (13); and to create 200.18 of the statutes, relating to official bonds for the commissioner of insurance and employes of the insurance department.

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

SECTION 1. 200.02 of the statutes is amended to read:

200.02 The commissioner shall take and file the official oath and \* \* \* *effect coverage of himself under an official blanket or official position schedule bond* in the penal sum \* \* \* *specified in section 200.18.* The commissioner shall have an official seal.

SECTION 2. 200.03 (13) of the statutes is amended to read:

200.03 (13) \* \* \* *The deputy commissioner of insurance* \* \* \* shall take and file the official oath \* \* \*. Such deputy whenever detailed to special acts shall have the same power as the commissioner in all matters connected therewith; and in case of a vacancy in the office of commissioner or of the absence of the commissioner from the capitol, the deputy shall discharge the duties and exercise the powers of the commissioner.

SECTION 3. 200.18 of the statutes is created to read:

200.18 **BLANKET BOND OR OFFICIAL POSITION SCHEDULE BOND.**

(1) The commissioner of insurance shall effect coverage of himself, the deputy commissioner of insurance and each employe of the commissioner under an official blanket bond in the penal sum of \$100,000 or under an official position schedule bond in accordance with the following schedule: