

No. 442, A.]

[Published August 9, 1947.]

CHAPTER 515.

AN ACT to repeal 75.36 (7) (e); to renumber 75.36 (7) (d) to be 75.36 (7) (e); to amend 75.20 (3), 75.36 (1) (b), (c) and (d), (3), (6), (7) (b), (8) (as amended by chapter 143, laws of 1947), (9) and (11) and to repeal and recreate 75.36 (4) (a), (b) and (e) of the statutes, relating to tax deeds to counties and the limitation of certain tax certificates.

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

SECTION 1. 75.20 (3) of the statutes is amended to read:

75.20 (3) Tax certificates issued in the name of the county, but which are held by the county treasurer in trust for the benefit of an owner other than the county, dated in 1939 through 1945, shall be void after * * * 6 years from date of issue.

SECTION 2. 75.36 (1) (b), (c) and (d) of the statutes are amended to read:

75.36 (1) (b) "Taxes" shall include general property taxes, metropolitan sewerage area or district taxes, special improvement assessments, and any other charge, any of which had resulted or may result in the issuance of a tax sale certificate, and shall also include any tax sale certificate issued on any of the foregoing, *except as provided in section 77.04 and chapters 88 and 89.*

(c) "Municipally owned" means the beneficial interest in a tax belonging to any municipal government, including town, city, village, metropolitan sewerage district or area, * * * or county, which has the power to levy or compel the levying of taxes, derived by returning taxes for credit following which such taxes have been charged back by the county to the taxing district; or where taxes are returned in trust by the taxing district to the county for collection in cases wherein the work of improvement was wholly or partly paid for by the municipality or performed by its own labor; or cases wherein the municipality has an excess delinquency credit in tax roll of the particular year; or where the municipality has an equity in the current tax roll; or where the taxes are owned by the county.

(d) "Adversely owned taxes" are nonoutlawed taxes * * * *which are not municipally owned.*

SECTION 3. 75.36 (3) of the statutes is amended to read:

75.36 (3) * * * The county taking such tax deeds shall not be required to pay any delinquent or outstanding taxes on such land, the redemption value of any municipality owned outstanding tax sale certificates, or interest or charges, until the land is sold by the county, or in the case of lands registered as forest crop lands, until the forest crop is taken off, and if the sum realized on the sale of such lands or from the severance of such forest crop is distributed between the county and the municipalities in accordance with this section there shall be no further liability upon the county.

SECTION 4. 75.36 (4) (a), (b) and (c) of the statutes are repealed and recreated to read:

75.36 (4) (a) Of the tax sale certificate upon which the deed was taken;

(b) Of every other municipally owned tax sale certificate and tax constituting a lien against such parcel of land not outlawed by sections 75.20 and 75.21 on the date of such deed;

(c) Of any other tax sale certificate or tax representing adversely owned taxes not cut off by the county's tax deed.

SECTION 5. 75.36 (6) of the statutes is amended to read:

75.36 (6) The county may, at its option, at any time prior to sale by it of land acquired by it by tax deed, pay or redeem in whole or in part any *nonoutlawed municipally* or adversely owned taxes, the lien of which is dated the same or subsequent to the date of the tax certificate upon which the county's tax deed was taken. But the county * * * at the time such land is sold by it *shall redeem all adversely owned taxes, the lien of which is not cut off by the tax deed, and which are not outlawed at that time*, unless such land is sold subject to * * * such adversely owned taxes * * *.

SECTION 6. 75.36 (7) (b) of the statutes is amended to read:

75.36 (7) (b) All moneys paid in redemption of adversely or *municipally* owned taxes constituting liens against said land of date equal or subsequent to the date of tax sale certificate upon which the county tax deed was taken.

SECTION 7. 75.36 (7) (c) of the statutes is repealed.

SECTION 8. 75.36 (7) (d) of the statutes is renumbered to be 75.36 (7) (c).

SECTION 9. 75.36 (8) (as amended by chapter 143, laws of 1947) of the statutes is amended to read:

75.36 (8) The net proceeds of the gross sale price of the land,

if any, remaining after the deductions outlined in subsection (7) (a), (b) * * * and * * * (c) have been taken, shall then be prorated between the remaining nonoutlawed municipally owned * * * taxes outstanding on the date the tax deed was taken, including the tax certificate on which the tax deed was taken, and paid to the owners of such tax certificates and taxes. Such proration shall be in the ratio that the net balance of the proceeds of the sale, after making the deductions authorized in subsection (7), bears to the redemption value of such outstanding nonoutlawed municipally owned taxes on the date the tax deed was taken, provided that in no case shall the payment to the local municipality exceed such redemption value of its nonoutlawed outstanding taxes.

SECTION 10. 75.36 (9) of the statutes is amended to read:

75.36 (9) MERGER; * * * TRANSFER; REINSTATEMENT. When the lands are taken by tax deed:

(a) * * * The liens * * * of all nonoutlawed municipally owned tax certificates and taxes shall merge in the county's title.

(b) The county treasurer shall cancel on his records all taxes * * * which are not municipally owned as are prior in date to the date of the tax certificate upon which tax deed was taken. The county shall transfer to its tax deed account all municipally owned taxes so merged in the county's title. Such merger and transfer shall be entered in the records of tax sales.

(c) If the county's title to the lands taken by tax deed is adjudged to be void while the title is held by the county, the county * * * shall reinstate such cancelled or transferred taxes in full force and effect the same as though never so cancelled or transferred.

(d) The provisions of this subsection shall not repeal or supersede the provisions of section 75.67.

SECTION 11. 75.36 (11) of the statutes is amended to read:

75.36 (11) The foregoing provisions shall not impair any contract heretofore or hereafter entered into pursuant to the provisions of section 75.365, and shall apply * * * to all settlements on and after 60 days after the effective date (1947) of this amendment in respect to the sale of land by a county to which the tax deed was taken by the county * * * without regard to the date upon which the tax deed was taken by such county.

SECTION 12. In printing section 75.36 (11) of the statutes the revisor of statutes is directed to insert the date which is 60 days after the effective date of this act in lieu of the words "60 days after the effective date of this act".

Approved July 30, 1947.

No. 498, A.]

[Published August 9, 1947.

CHAPTER 516.

AN ACT to repeal 114.136 (6) and to amend 59.97 (6) and 114.12 of the statutes, relating to aeronautics and zoning.

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

SECTION 1. 59.97 (6) of the statutes is amended to read:

59.97 (6) The county board may by ordinance zone *and rezone* any lands owned by the county without necessity of securing the approval of the town boards of the towns wherein such lands are situated and without following the procedure outlined in subsection (2).

SECTION 2. 114.12 of the statutes is amended to read:

114.12 Any lands acquired, owned, controlled or occupied by such counties, cities, villages and towns for the purposes enumerated in section 114.11 hereof shall and are hereby declared to be acquired, owned, controlled and occupied for a public purpose, and as a matter of public necessity, and such cities, villages, towns or counties shall have the right to acquire property for such purpose or purposes under the power of eminent domain as and for a public necessity including property owned by other municipal corporations and political subdivisions and including any street, highway, park, parkway or alley, provided that no state trunk * * * highway shall be so acquired without the prior consent of the state highway commission * * *. Whenever any such street, highway, park, parkway or alley shall be so acquired *and the county, city, village or town as the case may be shall own land on both sides of such street, highway, park, parkway or alley, it may, notwithstanding any other provisions of law, be vacated and closed by resolution of the governing body of the county, city, village or town acquiring it and no damages shall be assessed against such county,*