No. 228, A.]

[Published April 30, 1951.

CHAPTER 112.

AN ACT to amend 74.31 of the statutes, relating to notice of delinquent personal property.

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

74.31 of the statutes is amended to read:

74.31 The county treasurer, after one year from the time any delinquent personal property tax shall have been returned to his office by the treasurer of any town and upon

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filing in his office the affidavit of the sheriff, his deputy or undersheriff, stating that such tax is uncollectible, shall charge the same back to such town, city or village and certify the same to the county clerk, who shall add the same to the next county tax apportioned thereto and send a list of the individual taxes comprising the same to the clerk of such town, city or village; but if any such tax shall be thereafter collected by the county treasurer the amount so collected shall be credited to such town, city or village.

Approved April 26, 1951.