

other taxes, general or special, as may be permitted by law, shall first pay any such assessment of benefits against the same property assessed under this act and then due and payable.

Section 26. Single payment assessments with the interest thereon, and instalment payments together with interest payable with them on the unpaid instalments, if not paid when due and payable as herein provided, shall bear interest * * * from *January 1 after the tax year at the rate then provided by law for delinquent real estate taxes.*

Section 27. The owner of the property or person having any interest in the same, charged with the payment of any such assessment or any instalment thereof, *if no bonds have been nor will be issued as hereinafter provided,* shall have the privilege of paying such entire assessment in full at any time by paying all the interest thereon to * * * *the last day of the month in which the payment is made,* except only as to any instalment due within * * * 2 months from the date of such payment, upon which instalment interest shall be paid only to the date of maturity thereof. *If bonds have been or will be so issued then such entire assessment may be so paid in full at any time by paying all the interest thereon to a day 6 months after the date of said payment, except only as to any instalment due within 6 months from the date of such payment, upon which instalment interest shall be paid only to the date of maturity thereof.*

Approved June 20, 1945.

No. 239, S.]

[Published June 25, 1945.

CHAPTER 353.

AN ACT to amend 75.67 (Introductory paragraph) and 75.68 of the statutes, relating to tax sales and certificates in Milwaukee city and county, and to consideration in sale of land for nonpayment of taxes.

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

SECTION 1. 75.67 (Introductory paragraph) of the statutes is amended to read:

75.67 (Introductory paragraph) (1) In counties containing a city authorized to sell land for non payment of its taxes, whenever either such county or city acquired, subsequent to January

1, 1933, and property by tax deed, or foreclosure deed * * *, upon its delinquent owned tax certificates or by quit claim deed or by any other means, the assignment or sale of other tax certificates and the redemption and cancellation thereof shall be as provided by this section.

SECTION 2. 75.68 of the statutes is amended to read:

75.68 Any county or any city therein authorized by charter to sell and purchase land for nonpayment of taxes may sell or dispose of land acquired by it by tax deed or deed of foreclosure on tax certificates, or by quit claim deed or by any other means, and not needed by it for public use, for a consideration in amount the same as or more or less than the full value which could ordinarily be obtained therefor at a private sale. The amount of such consideration shall not affect the determination, in any other proceeding, of such full value of such property or of any comparable property similarly situated.

Approved June 20, 1945.

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CHAPTER 354.

AN ACT to repeal 108.04 (4) (b) and (c) and (6), 108.05 (1) (schedule, lines 2, 3 and 4), 108.06 (4), 108.09 (8) and 108.14 (8n) (d) and (g); to renumber 108.04 (4), (4m), (5) (a), (b) and (e), (5), (7), (8) and (9), 108.05 (1) (schedule, lines 5 through 15), 108.09 (9) and 108.14 (8m) and (8n) (e); to amend 108.02 (4) (d), (8) and (11), 108.04 (5) (g), 108.05 (1) (schedule, lines 1 and 16 through 19), 108.06 (1) (b) and 108.16 (8) (f); to repeal and recreate 108.02 (4) (b), (c) and (g) and (10), 108.04 (3) (c), 108.06 (2) and (3), 108.10 (3), 108.14 (7m), 108.16 (2), (6) (d) and (7) (a) and 108.18; to create 108.02 (5) (g) 14. and 15. and (h), 108.04 (1) (c), (4) (b), (7), (8) and (12), 108.14 (2m), (8m) (b), (8n) (e) and (16), 108.17 (4) and 108.22 (8) of the statutes, constituting the recommendations made by the state advisory committee on unemployment compensation, pursuant to 108.14 (5m), to the 1945 legislature, relating to unemployment compensation, and making appropriations.