

**INSTRUCTION SHEET  
ADDITIONS TO  
MILWAUKEE CODE OF ORDINANCES  
VOLUME 3**

**SUMMARY**

This supplement incorporates changes to Volume 3 of the Milwaukee Code of Ordinances enacted by the following Common Council file:

191833      An ordinance relating to the housing infrastructure preservation fund.

<b><u>Section Affected</u></b>	<b><u>Action</u></b>	<b><u>File Number</u></b>	<b><u>Effective Date</u></b>	<b><u>Remove Pages</u></b>	<b><u>Add Pages</u></b>
<b>Remove <u>old</u> MEMO (Suppl. #315)</b>				i-ii v-vi	i-ii v-vi
304-31.5	rc	191833		51-56	51-56

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For questions concerning the content of the Milwaukee Code of Ordinances contact the Municipal Research Library, (414) 286-2297.

**Abbreviations:**

**am=amended  
cr=created**

**ra=renumbered and amended  
rc=recreated**

**rn=renumbered  
rp=repealed**



**CITY OFFICIALS**

**2020 to 2024**

**Mayor**  
Tom Barrett

**Council President**  
Cavalier Johnson

**The Common Council**  
(By Aldermanic District)

1. Ashanti Hamilton
2. Cavalier Johnson
3. Nik Kovac
4. Robert J. Bauman
5. Nikiya Dodd
6. Milele A. Coggs
7. Khalif Rainey
8. JoCasta Zamarripa

9. Chantia Lewis
10. Michael Murphy
11. Mark A. Borkowski
12. Jose G. Perez
13. Scott Spiker
14. Marina Dimitrijevic
15. Russell W. Stamper, II

**City Clerk:** Jim Owczarski  
**Deputy:** Jessica Ceella

**City Attorney**  
Tearman Spencer

**City Comptroller**  
Aycha Sawa

**City Treasurer**  
Spencer Coggs

**Municipal Judges**

Branch 1  
Valarie Hill

Branch 2  
Derek Mosley

Branch 3  
Phil Chavez

## PREFACE

In 1989, volume 3 of the Milwaukee Code of Ordinances was printed in its current format of an updatedable looseleaf format. As changes to these ordinances are passed by the Common Council, the Legislative Reference Bureau will issue replacement pages for this book. Thus, it can be a current and reliable resource to its users.

Volume 3, which contains chapters numbering 301-399, contains administrative ordinances which pertain to the organization and operation of Milwaukee's city government. Other looseleaf volumes include Volume 1 (Regulatory Ordinances), Volume 2 (Building and Zoning Code), and the City Charter.

The numbering system for the Milwaukee City Charter and Code of Ordinances is patterned on that used for the Wisconsin Statutes (except for the use of dashes in place of parentheses) and is as follows:

Chapter	Section	Subsection	Paragraph	Subdivision	Subparagraph
70	10	3	a	4	b

If there are questions regarding the numbering system, or the correct method of citation, please contact the Legislative Reference Bureau.

Keith Broadnax, Manager  
Legislative Reference Bureau  
April 2020

**MEMO**

If all supplements have been properly inserted, this book contains all actions of the Common Council through April 14, 2020.

Revised 4/14/2020  
Suppl. #316



express provision is made in the annual city budget. Contingent funds may only be expended upon common council action.

**5. PAYMENT TO THE GENERAL FUND FROM FORFEITURE VIOLATION PAYMENTS.** Pursuant to sub. 3-h, revenues for nonmoving traffic violations shall be entered in the parking fund, and payments from the fund shall be made pursuant to sub. 4 for management of the city's contract for processing and collecting parking tickets. Excess fund revenues, expressed as revenues derived from sub. 3-h, minus expenditures for management of the city's contract for processing and collecting parking tickets, shall be paid to the city's general fund at the end of the each year.

**6. RATIFICATION OF PRIOR ACTS.** Any expenditures of monies made by the city prior to the effective date of this section, for the acquisition of land, facilities, property, improvements or any rights in connection with on or off-street programs designed to relieve or solve transportation problems are declared valid and proper and any acts performed with respect thereto are ratified and confirmed and declared valid as the proper performance of duty by city officers or employees performing such acts as if this section had been in effect at the time such acts were performed. It is declared that the provisions of this section express the policy of the city of Milwaukee as it has existed since July 26, 1948.

**7. SAVING CLAUSE.** It is the intent of the common council that the provisions of this section relating to various sources of the parking revenue and the application of such revenue to the parking fund expenditures are separable. If any provision or part of this section be held unconstitutional or invalid by a court of competent jurisdiction, such decision shall not affect the validity of any other provisions or part of the section which other provisions and parts shall remain in full force and effect.

**304-28. Permanent Improvement Fund.**

**1. FUND CREATED.** There is created a permanent improvement fund pursuant to s. 65.07(1), Wis. Stats. The fund may accumulate from year to year.

**2. FUNDING SOURCES.** The permanent improvement fund may be funded by tax levy, amounts appropriated by law and transferred to the fund by the comptroller and appropriations of the common council made from time to time.

**3. WITHDRAWALS.** Withdrawals in any one year shall be authorized by the common

council and included in the adopted budget for that year along with other miscellaneous and surplus revenues.

**4. EXPENDITURES.** Withdrawals from the fund may be expended for any purpose for which money may be borrowed or bonds issued under ss. 67.04 and 67.12, Wis. Stats. Expenditures in any one year shall be authorized by the adopted city budget.

**304-28.5. Environmental Testing and Remediation Subfund. 1. FUND CREATED.**

There is created an environmental testing and remediation subfund within the permanent improvement fund established and described in s. 304-28. Monies in this subfund shall be used only for the purposes hereinafter set forth.

**2. PURPOSES AND OBJECTIVES.**

a. The environmental testing and remediation subfund shall be used for the purpose of funding environmental testing and, if necessary, subsequent remediation of tax delinquent properties suspected of being contaminated.

b. The subfund shall:

b-1. Be self-sustaining, to the maximum extent possible, through proceeds from the sale of remediated properties as hereinafter set forth, grants from governmental agencies, reimbursement from the state of Wisconsin's petroleum environmental cleanup fund act (PECFA) and other available funding sources.

b-2. Foster economic development by returning tax delinquent properties to the tax rolls and by deterring tax payment delinquency on other properties with possible environmental contamination.

b-3. Promote public health and safety by cleaning up properties with a high risk of catastrophe or with proximity to residential or commercial areas, high-capacity groundwater wells or surface water.

**3. FUNDING SOURCES.** a. Regular sources. The environmental testing and remediation subfund may be funded by one or more of the following:

a-1. Reimbursements received under PECFA.

a-2. Appropriations made by the common council from time to time, including direct appropriations and borrowing authority.

a-3. Special assessments levied upon potentially contaminated tax delinquent property to recover the costs of performing environmental testing on such property.

a-4. Proceeds from the sale of remediated, foreclosed properties to the extent

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that the proceeds exceed outstanding delinquent taxes and other charges due.

b. Supplemental Funds. Activities conducted by the subfund may be supplemented by community development block grants and other grants from federal or state agencies.

4. FUND TRANSFERS. a. Council Authorization. The specific level of subfund transfers for a particular fiscal year shall be authorized by common council resolution adopted in conjunction with the annual budgetary process. Each such resolution shall authorize and direct the comptroller to transfer an amount, up to the amount available in the subfund, to a miscellaneous revenue account. Expenditures of amounts transferred shall be authorized by a special purpose account and expended in accordance with the annual city budget.

b. Fund Carry-over. At the end of each fiscal year, the comptroller shall transfer all remaining and unexpended funds in the special purpose account to the subfund account for the following fiscal year.

5. PROPERTIES TO BE TESTED AND/OR REMEDIATED. At the beginning of each quarter, the common council shall approve, by resolution, the list of properties for which actions leading to environmental testing may be commenced during that quarter. The department of city development and the health department shall prepare such list and in doing so shall give consideration to the objectives enumerated in sub. 2. At the beginning of each quarter, the common council shall approve, by resolution, the list of properties which the department of city development and the health department recommend, based on acceptable testing results, be acquired through the foreclosure process, remediated and sold. A 3/4 vote of the common council shall be required for adoption of any resolution authorizing remediation of an environmentally contaminated property using funds from the environmental testing and remediation subfund.

6. CONDITION OF SALE. Notwithstanding the provisions of s. 304-49, whenever the city has performed environmental testing or remediation on a foreclosed property using funds from the environmental testing and remediation subfund, the city shall not sell such property to any non-governmental entity which is exempt from paying property taxes unless such entity agrees to make payments in lieu of taxes which are equal to the amount of taxes that would be paid if the property were taxable, subject to common council approval of the entity's agreement to make payments in lieu of taxes.

7. MONITORING. To monitor the cost recovery characteristics and overall effectiveness of the environmental testing and remediation subfund, the department of city development shall prepare and present to the common council, at the beginning of the third quarter of each year, a report of the expenditures and revenues for each property which has been tested, acquired through the foreclosure process, remediated and/or sold during the preceding 4 quarters using funds from the environmental testing and remediation subfund.

**304-29. Tax Stabilization Fund. 1. FUND CREATED.** There is created a tax stabilization fund pursuant to the authority of s. 65.07-1-o, Wis. Stats., 1963, which shall constitute a separate fund to be used only for the purposes hereinafter set forth.

2. PURPOSES AND OBJECTIVES. a. To assist in stabilizing the common council controlled tax rate of the city of Milwaukee within reasonable limits from year to year.

b. To protect the city and its citizens from fluctuations in the city property tax rate under common council control which can result from erratic variations in nonproperty tax revenues.

c. To improve the city's ability to plan and provide for its financial needs.

d. To better enable the city to comply with statutory limitations.

3. FUNDING SOURCES.

a. Unappropriated General Surplus from Prior Year. The unappropriated general surplus as of December 31, 1964, shall be transferred to the tax stabilization fund by the comptroller as of the effective date of this section.

b. Revenue Surplus. By April 15 of each year, beginning with the year 1966, the difference between estimated nonproperty tax revenues and the corresponding actual receipts for the prior year shall be transferred to the tax stabilization fund by the comptroller except for the internal service funds.

c. Appropriation Balances. By April 15 of each year, beginning with the year 1966, the difference between total adjusted operating budget appropriations and total expenditures, commitments, and reserves for the prior year shall be transferred to the tax stabilization fund by the comptroller except for the internal service funds.

d. Other General Surplus. By April 15 of each year, beginning with the year 1995, any general surplus balance as of December 31 of the prior year remaining, after steps in pars. b and c have been completed, shall first be transferred by the comptroller to the permanent improvement

fund to meet the city's legal obligation to reimburse the federal asset forfeiture trust fund for interest earned on deposits received. Such transfer of funds shall cease if applicable federal requirements shall no longer be in force. The remainder shall be transferred to the tax stabilization fund by the comptroller except for the internal service funds.

e. Tax Levy. When authorized and included in the adopted budget in accordance with ch. 65, Wis. Stats., 1963, the proceeds from such levy shall not be used during the budget year for which such levy is made.

f. Contributions Received for the Purpose of Tax Stabilization or Reduction.

g. Internal Service Funds; Retained Earnings. Commencing with the operations of 1981, the retained earnings of the internal service funds funded by the revenue surpluses and appropriation balances shall not exceed 5% of the budget for that year for that internal service fund. Any excess over 5% of the retained earnings shall revert to the tax stabilization fund. The comptroller shall submit an estimate covering items under pars. b, d, f and g to the mayor by June 1 of each year. Such estimate shall show the amounts that are anticipated to be transferred to the tax stabilization fund by April 15 of the next year. The estimate of par. b shall recognize estimated revenue offset by corresponding appropriations as explained in sub. 4-e-2. The comptroller may revise such estimate up to and including November 10.

4. FUND WITHDRAWALS. The amount that can be withdrawn from the fund in anyone year shall be controlled by the following factors:

a. To Stabilize Tax Rate. a-1. The tax stabilization fund may be used to prevent an increase of more than 3% in the common council controlled tax rate (based on assessed valuation). Such withdrawal for this specific purpose shall be deemed authorized only if it is included in the adopted budget and is anticipated to be available in the tax stabilization fund as of April 15 of the year covered by such adopted budget. Any part of the anticipated April 15 balance may be used for this purpose except for that portion of the balance reserved under sub. 3-e.

a-2. In the event of a change in total assessed valuation resulting from a city-wide revaluation or level of assessment change, the 3% factor shall apply to the tax rate resulting from the use of equalized valuation (as determined by the state) rather than assessed valuation.

b. Statutory Requirements. The tax stabilization fund may be used to enable the city to

comply with statutory requirements in ch. 65, Wis. Stats., 1963, notwithstanding the provisions of par. a. Such withdrawal for this specific purpose shall be deemed authorized only if it is included in the adopted budget and is anticipated to be available in the tax stabilization fund as of April 15 of the year covered by such adopted budget. Any part of the April 15 balance may be used for this purpose.

c. Compliance. Notwithstanding the provisions of pars. b and c, the tax stabilization fund may be used to stabilize the common council controlled tax rate beyond the limits covered by pars. a and b but only when all of the following conditions are met:

c-1. No more than 50% of the balance anticipated to be available for withdrawal from the fund as of April 15 of the year covered by the adopted budget, uncommitted for the purposes under pars. a and b or reserved under sub. 3-e can be authorized for withdrawal for this purpose in next year's budget.

c-2. A resolution authorizing such withdrawal is adopted by at least a 3/4 vote of the members of the common council at the time of the vote.

c-3. Such withdrawal is authorized and included in the adopted budget.

d. Budget Requirements. d-1. The amount authorized for withdrawal from the tax stabilization fund shall be included in the city budget as an income item, in addition to revenues estimated for state aids and shared taxes, licenses, permits, fines, fees and penalties, departmental earnings, commercial earnings and miscellaneous revenues, and shall be used as an offset to the property tax levy.

d-2. It shall be shown in the budget in the following manner: "Withdrawal from the tax stabilization fund \$\_\_\_\_\_".

d-3. The amount included for this purpose may be changed by the common council under the provisions of this subsection, up to and including the final budget adoption date set by ch. 65, Wis. Stats., 1963.

e. Not for Deficit Purposes. e-1. The tax stabilization fund shall not be used for the purpose of offsetting any deficit that may occur between total estimated and total actual nonproperty tax revenue or between total appropriations and total expenditures. Such an eventuality, if it develops shall be resolved by emergency borrowing if deemed necessary by the common council.

e-2. The only exception to this prohibition shall be that estimated revenues earmarked for a specific purpose and offset by a corresponding appropriation, such as the funding of grant and aid

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projects in accordance with common council File #66-1893-a, adopted November 29, 1966, shall be separately considered in context with actual revenue received, appropriations and actual expenditures for this specific purpose, and the net surplus or deficit can be transferred to the tax stabilization fund by the comptroller. Such earmarked revenues shall not be included in determining the deficit referred to in subd. 1.

f. For Temporary Inventory Reserves, Etc. The comptroller is authorized to make withdrawals from the tax stabilization fund to temporarily adjust inventory reserves in recognition of temporary increases in inventory levels in accordance with accepted accounting principles and prudent financial management practices. When such reserves exceed amounts reasonable and properly necessary, the excess shall be returned to the tax stabilization fund. The comptroller shall provide the common council with a separate report for adjustments made under this paragraph.

g. Authority. Withdrawal from the tax stabilization fund for any other purposes than the purposes outlined above shall not be authorized.

h. Surplus Estimates. Beginning with the budget prepared for the year 1966, no monetary amount shall be shown in the budget for the classification "surplus" in revenue estimates required by ch. 65.02(7), Wis. Stats., 1963.

5. MAXIMUM CEILING ON FUND. Any uncommitted balance in the fund as of June 1 of the current year that is in excess of 5% of the current year, total common council controlled budget shall be applied to tax reduction for the following year notwithstanding any other provisions of this section.

#### **304-29.5. Employee Health Care Benefit and Workers' Compensation Liability Reserve Fund.**

1. PURPOSE. As authorized under s. 65.07(1) (s), Wis. Stats., this section establishes a health care benefit and workers' compensation liability reserve fund for paying unanticipated premiums or liability claims for workers' compensation and health care benefits.

2. FUNDING SOURCES. a. The health care benefit and workers' compensation liability reserve fund may be funded by the following:

a-1. The difference between the total annual adjusted budgeted appropriations and total annual expenditures for health care or worker's compensation benefits.

a-2. Appropriations of the common council made from time to time.

b. All appropriations or transfers to the health care benefit and workers' compensation

liability reserve fund shall be approved by the common council.

3. FUNDING LEVEL. a. The amount in the health care benefit and workers' compensation liability reserve fund shall be allowed to accumulate from year to year with the amount not to exceed the level necessary as recommended by an actuary in accordance with generally-accepted actuarial principles.

b. As provided for in s. 65.07 (1) (s) (2), Wis. Stats, if an actuary has determined, under generally-accepted actuarial principles, that the balance in the reserve fund exceeds the amount necessary for paying claims and premiums, the amount transferred or expended shall not exceed the actuarially-determined excess amount, unless an additional amount is provided in accordance with sub. 4-b.

4. EXPENDITURES. a. Payment of unanticipated liability claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payment.

b. The common council by resolution adopted by a 3/4 vote of all common council members may appropriate funds from the reserve fund for payment of unanticipated liability claims and premiums under this subsection.

5. DISSOLUTION OF FUND. If an actuary has determined, under generally-accepted actuarial principles, that the balance in the reserve fund exceeds the amount necessary for paying claims and premiums, the amount transferred or expended shall not exceed the actuarially determined excess amount.

6. REPORTING. The department of employee relations-employee benefits division shall submit the following to the common council:

a. An annual actuarial report related to the fund's recommended funding level.

b. A semi-annual report related to the status of the fund.

#### **304-30. Delinquent Tax Fund.**

1. FUND CREATED. There is created a fund authorized by s. 65.07(1)(i), Wis. Stats., to be known as the delinquent tax fund. Such fund shall be a reserve against uncollected delinquent real estate and personal property taxes. Neither the fund nor appropriations from the fund shall increase expenditures authorized under s. 18-06, charter.

2. SOURCE OF REVENUE. The fund shall have the following sources of revenue:

a. Taxes levied for purpose of the fund.

b. Proceeds of general obligation promissory notes issued for delinquent taxes.

c. Delinquent real and personal property tax revenues collected after the last day of the year in which such taxes were levied. Such taxes are specifically appropriated to the fund and pledged to the payment of debt service on outstanding general obligation promissory notes issued for delinquent taxes.

d. Such other amounts as may be appropriated to the fund by the common council from time to time.

**3. APPROPRIATIONS.** Fund revenues are appropriated on an annual basis in the following order of priority:

a. To the general fund to reimburse for uncollected delinquent real and personal property taxes as of the close of business on the last day of the year.

b. To the debt service fund to provide for annual debt service on general obligation promissory notes issued for delinquent taxes.

**4. ADMINISTRATION.** The city comptroller is authorized and directed to make fund transfers in accordance with appropriations made by this section. It is the instruction of the common council that the fund cash balance be closed out annually. The city comptroller is authorized and directed to prescribe accounting for the fund.

**304-31. Development Fund. 1. PURPOSE.** The purpose of the development fund is to provide city investment in projects that increase the city's tax base, create employment opportunities and provide long-term economic benefit.

**2. FUNDING SOURCE.** General obligation borrowing shall be used to capitalize the development fund.

**3. FUND ALLOCATIONS.**

a. Allocations to the development fund shall be restricted to the following:

a-1. Provide grants or loans to projects that redevelop taxable property, resulting in tax base growth.

a-2. Fund infrastructure work to facilitate private investment, including the city's share of riverwalk development and streetscaping projects.

a-3. Fund environmental testing and brownfield remediation to facilitate private investment.

a-4. Fund land acquisition, demolition and landscaping activities that improve the business environment.

a-5. Provide grants or loans to offset employee training costs for projects involving capital investment that result in retention or expansion of permanent private employment.

b. The development fund shall not be used for planning or marketing activities, or for supporting conventions or tourism.

**4. EXPENDITURES.** All expenditures from the development fund shall be approved by the common council.

**304-31.5. Housing Infrastructure Preservation Fund. 1. FUND CREATED; PURPOSE.**

There is created a capital improvements fund to be known as the housing infrastructure preservation fund. Monies in this fund shall be used only to fund restoration conducted in accordance with this section, in furtherance of the objective of this section.

**2. OBJECTIVE; PROPERTY QUALIFICATION.** The city seeks to preserve properties that are classified as neighborhood property under s. 304-49-1-d-1 and that are improved residential lots containing 4 or fewer housing units each, as well as properties that are classified as development property under s. 304-49-1-b and that are improved with mixed-use, commercial and residential structures, and that, regardless of residential use or mixed use, are worthy of restoration or rehabilitation because of such factors as neighborhood context, architectural characteristics or quality, or historic status of the structures or their neighborhoods.

**3. FUNDING SOURCES.** The housing infrastructure preservation fund may be funded by:

a. Tax levy.

b. General obligation borrowing.

c. Amounts appropriated by law and transferred to the fund by the comptroller.

d. Other appropriations of the common council made from time to time.

**4. EXPENDITURES.** The annual allocation to the housing infrastructure preservation fund shall be authorized by the adopted city budget. The department of city development shall be authorized to expend these monies for:

a. City restoration of properties under city ownership, determined by the department to meet the property qualifications of sub. 2, without further common council approval, except that total expenditure for restoration of a single property shall not exceed \$100,000 unless approved by the common council.

b. Restoration grants to the buyers of surplus, city-owned improved properties determined by the department to meet the property qualifications of sub. 2, where each buyer agrees in an agreement with the city to use the grant, after the buyer becomes the owner of the property, to restore specified exterior features of the structure,

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as identified by the department. Each grant may be made by the department, without further common council approval, except that total grant funding for a single property sold to a buyer shall not exceed \$50,000 unless approved by the common council.

**5. NET SALE PROCEEDS.** Upon sale of a property restored by the city using the housing infrastructure preservation fund, or upon sale of a property by the city to a buyer who will restore using the housing infrastructure preservation fund, the net sale proceeds shall be deposited in accordance with the provisions of s. 304-49-12.

**304-32. Board of Review; Fee For Certain Assessment Valuation Objections.** Ten dollars is determined to be the fee payable to the city of Milwaukee in all instances where the provisions of s. 70.47 (16)(b), Wis. Stats., as amended, are applicable to objections filed to assessment valuations on real property for ad valorem tax purposes.

**304-33. Payment of Taxes to County.** The city of Milwaukee does in accordance with s. 70.67(2), Wis. Stats. 1961, obligate itself to pay in case the city treasurer fails so to do all taxes of any kind required to be paid by such treasurer to the county treasurer.

**304-35. Fees for Duplicate Tax Bills.** The city treasurer is authorized to issue duplicate tax bills upon payment of the fee required in s. 81-122, except for current tax bills during the current tax collection period for which this charge shall not apply.

**304-36. Fees for Tax Payment History and Duplicate Tax Payment Receipt.** The city treasurer is authorized to issue tax payment histories and duplicate tax payment receipts upon payment of the fees provided under s. 81-123.

**304-37. Bad Check Charges.** There may be a processing charge for any check or order issued to the city of Milwaukee or any department thereof and returned unpaid by a bank due to insufficient funds or due to any other reason. Bad check charges shall be paid into the city treasury and credited to the general city fund. (See s. 81-19.5)

**304-38. City Penalty on Delinquent Taxes.** In accordance with s. 74.47(2)(a), Wis. Stats., the common council imposes a penalty of 0.5% per month, or fraction of a month, on any delinquent general property taxes, special assessments, special charges and special taxes included in the tax roll. This penalty is in addition to the interest

under s. 74.47(1) Wis. Stats., and also in addition to any penalty that Milwaukee county imposes under s. 74.47(2)(a), Wis. Stats. In accordance with s. 74.47(2)(b), Wis. Stats., this section shall be effective February 1, 2004, and the penalty hereunder shall then and thereafter apply to any general property taxes, special assessments, special charges and special taxes that are delinquent on or after February 1, 2004.

**304-38.5. Interest Charge on Overdue City Invoices.** The interest rate charged on overdue city invoices billed through the city's financial management information system shall be 1.0% per month, or fraction of a month.

### **304-39. Deferred Foreclosure on Tax Liens.**

**1.** The city treasurer shall, under s. 75.521, Wis. Stats., defer the foreclosure on tax liens for one and 2-family owner-occupied dwellings for a period of 2 years from the date the tax lien is originally filed, provided sufficient evidence is presented to the city treasurer to justify the deferral.

**2.** Each applicant for a deferred foreclosure shall submit an application form supplied by the city treasurer before a determination on the deferral shall be made.

**3.** If the owner ceases to occupy the dwelling during the deferral period, the city treasurer shall foreclose the tax lien on the dwelling immediately.

**304-41. City to be Exclusive Buyer of Lands Sold for Taxes.** Beginning with the August 1941 city tax sale the city treasurer is authorized and directed to bid in and become the exclusive purchaser of all lands sold for taxes, except such as to which s. 75.67, Wis. Stats., is applicable, for the amount of taxes, interest and charges remaining unpaid thereon, and all such lands shall be struck off to the city of Milwaukee and thereupon the city shall receive in its corporate name a certificate of sale therefore, and shall be vested with the same rights as other purchasers.

**304-43. Unredeemed Prior Tax Sale Certificates.** The city treasurer shall sell and transfer by assignment any tax sale certificate held by the city to any person holding unredeemed prior tax sale certificates upon the same land; provided, he offers to purchase the city owned certificates for the amount for which the land described therein was sold, with interest thereon at the rate specified in the certificates, but every such sale shall include all the tax sale certificates in the hands of the treasurer on the same lands.