

northeast corner of said section twenty-four; thence south on the east line of section twenty-four, to the northeast corner of section twenty-five, township forty-eight, range twelve; thence east on the section line between sections nineteen and thirty, twenty and twenty-nine and twenty-one and twenty-eight in township forty-eight, range eleven, to the place of beginning.

SECTION 3. All proceedings and acts of every annual town meeting, and of all adjourned town meetings which purported to be town meetings of the said town, held subsequent to and pursuant to the said order of court entered upon the said 19th day of January, 1910, and prior to the passage and publication of this act, are hereby ratified, confirmed and validated.

SECTION 4. All officers, elected at any such annual town meeting or adjourned town meeting, are hereby declared to be legal officers of said town and all acts of the officers so elected, performed or taken prior to the passage and publication of this act, are hereby confirmed and ratified and given the same force and effect as though said town had been theretofore properly constituted and organized, and the said officers properly and legally elected at a legal town meeting of the electors of said town and duly qualified.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved June 3, 1911.

No. 183, A.]

[Published June 6, 1911.

CHAPTER 262.

AN ACT to amend sections 1004a, 1005, 1009, 1032, 1067 and 1068 of the statutes, relating to the collection and return of statistics of local assessments and taxes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Sections 1004a, 1005, 1009, 1032, 1067 and 1068 of the statutes are amended to read: Section 1004a. Annually, on or before the * * * *third Monday* of December, a statement in detail of all taxes levied in each town, village and city * * * during the year, shall be made and filed by the clerk thereof, with the * * * *state tax commission*. Any such clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to his * * * town, village and city for all damages caused by his delinquency. The * * * *tax commission* shall prepare and furnish the blanks for such statement, *as well as for the statement mentioned in section 1005.*

Section 1005. The county clerk of each county shall, immediately upon the receipt from the * * * *tax commission* of the blanks and instructions necessary for carrying out the provisions of the above section, by town, village and city officers, distribute the same to such officers at the expense of the county, and shall annually, on or before the * * * *thirty-first day* of December, make out and transmit to the * * * *tax commission*, on blanks furnished by * * * *it* a tabular statement of the statistics of valuation, taxes and indebtedness reported by the town, city and village clerks; and also, separately, the assessed valuation of all the taxable property in his county as last fixed by the county board, * * * *a statement in detail* of all county taxes levied thereon during the preceding year, and the purposes for which the same were levied and expended; and also a detailed statement of the bonded and other indebtedness of his county, of the accrued interest thereon, if any, remaining unpaid, and the purposes for which such indebtedness was incurred. *Any county clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to his county for all damages caused by his delinquency.*

(Am. 1911, c. 664, s. 80.)

Section 1009. The statistics for each year shall be compiled by assessment districts and by counties in tabular form, and the compilations shall be filed and carefully preserved in the office of the tax commission for use in the performance of its duties. An abstract or copy of such compilations *of so much as is used by the commission in arriving at the true value* for each county shall be furnished to the county clerk of such county in each year as soon as practicable after the same shall be completed for such year. The county clerk shall cause same to be * * * laid before the county board at its next annual meeting.

Section 1032. The * * * *tax commission* shall prescribe and furnish to the several county clerks, forms for the assessment rolls, tax rolls, blanks and returns required for the due execution of the provisions of this chapter. Every county clerk shall, at the expense of the county, annually procure to be prepared according to such prescribed forms and furnish to each assessor in the county, in due season for use, an assessment roll, and to each town clerk a tax roll, and all other books, blanks and papers necessary to be used by such assessors, town and village clerks and treasures, in the discharge of their duties under this chapter.

Sections 1067. Each county clerk, * * * *after* the receipt of such statement, shall make an abstract of the same and

transmit it to the * * * *tax commission* on or before the * * * *thirty-first day of December.*

Section 1068. Whenever any town, city or village clerk shall have failed to transmit any such statement within the time fixed as aforesaid, the county clerk shall send a messenger therefor, who shall be paid and the expenses charged back as provided in section 1015; and whenever any county clerk shall have failed to transmit any such abstract, within the time fixed as aforesaid, the * * * *tax commission* may send a messenger therefor, who shall be paid and the expenses therefor charged back as provided in section 1016.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 5, 1911.

No. 485, A.]

[Published June 6, 1911.

CHAPTER 263.

AN ACT to create section 1087—57 of the statutes, relating to the reassessment of property for taxation.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is added to the statutes a new section to read: Section 1087—57. If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too high, shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too low; shall be charged, in addition to all other taxes, a sum equal to the difference between the amount of taxes charged upon such unequal original assessment and the amount which would have been charged had such reassessment been made in time. The tax commission, any of its