

time within eight years after such sprinkling, reassess the land described or intended to be described in such invalid certificate or assess the land omitted to be assessed with the amount that such land should equitably pay therefor, and issue proper certificates therefor.

SECTION 9. This act shall be in force from and after its passage and publication.

Approved April 2, 1887.

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[No. 474, A.]

[Published April 27, 1887.]

## CHAPTER 277.

AN ACT to amend section 554, of chapter 28, of the revised statutes, as amended by chapter 124, laws of 1885, entitled, "of the distribution of the school fund income."

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

SECTION 1. Section 554, of chapter 28, of the revised statutes, as amended by chapter 124, laws of 1885, entitled, "of the distribution of the school fund income," is hereby amended so as to read as follows: Section 554. The school fund income which shall have been received up to and including the first day of June, shall be apportioned by the state superintendent between the tenth and fifteenth days of June in each year. Such apportionment shall be made among the several counties, and the several towns, specially incorporated villages, and cities in each county, according to the number of children in each over the age of four and under the age of twenty years, as shown by the reports made to the state superintendent during the year preceding; but no apportionment shall be made to any town, village or city which shall have failed to raise by tax during the preceding year, for the support of common schools therein, a sum equal to the amount of its share from the school fund income, as determined by the county board of supervisors, in pursuance of

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tion 554, R. S.

section 1074, revised statutes, unless the town or village board or common council of such city so failing shall have transferred, as they are hereby authorized to do, from the general fund to the school fund of the town, village or city, for such purpose, the amount of deficit in such school tax; and the town, village, or city clerk shall have filed with the state superintendent his certificate, showing such transfer to the school fund, and his apportionment thereof to the proper school districts, or transfer to the board of education, before the tenth day of June; and no apportionment shall be made to any city, village, or town for any school district therein, for any year during which such district shall not have maintained a common school, taught by a qualified teacher, for six months, unless the state superintendent shall be satisfied that school was so taught for three months, and the failure to maintain it for the full six months was occasioned by some extraordinary cause, and not arising from neglect or intent to avoid the legal obligation; nor to any town, village or city, nor for any school district, reports of which, as required by law, shall not have been made and transmitted during the preceding year to the state superintendent; nor to any city for any year, the report for which shall not show that the number of children between the ages aforesaid residing therein, has been ascertained by an actual census taken under the direction of the board of education, or other body having the government of common schools therein, by their clerk or persons of their appointment for that purpose.

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

Approved April 2, 1887.