

SECTION 3. The members of the commission shall receive no compensation for their services, but shall be entitled to the actual necessary expenses incurred while in discharge of duties imposed upon them by the commission. Such commission may appoint a secretary and fix his compensation for all services to be performed in carrying out the provisions of this act, and the commission may also provide for such other clerical assistance and office facilities in this state or in San Francisco as it deems necessary, but no salaries or expenses shall be incurred for a longer period than ninety days after the close of the exposition.

SECTION 4. The sum of seventy-five thousand dollars or so much thereof as may be necessary for the accomplishment of the above specified purposes, is appropriated out of any moneys in the treasury not otherwise appropriated. Of the money appropriated one-third shall be available in nineteen hundred and thirteen; one-third shall be available in nineteen hundred and fourteen and the balance thereof available in nineteen hundred and fifteen. Such money shall be paid by the state treasurer on the warrant of the secretary of state issued upon a requisition signed by the chairman and vice-chairman of the commission, accompanied by an estimate of the expenses for the payment of which the money so drawn is to be applied. Within ninety days after the close of the exposition, such commission shall make a verified report to the governor of the disbursements made by it, and shall return to the state treasury the unexpended balance of money drawn in pursuance of this act. No indebtedness or obligation shall be incurred under this act in excess of the appropriation herein made.

SECTION 5. The commission shall render to the governor such reports as he may from time to time demand.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved June 14, 1913.

No. 332, S.]

[Published June 17, 1913.

CHAPTER 478.

AN ACT to amend section 1164 of the statutes, relating to recovery of taxes unlawfully levied and collected.

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

SECTION 1. Section 1164 of the statutes is amended to read:
Section 1164. 1. Any person aggrieved by the levy and collection of any unlawful tax assessed against him * * * *may file a claim therefor against the town, city, or village which levied*

*and collected such tax in the manner prescribed by law for filing claims in other cases, and if it shall appear that the tax for which such claim was filed or any part thereof is unlawful and that all conditions prescribed by law for the recovery of illegal taxes have been complied with, the proper town board, village board, or common council may allow and the proper town, city, or village treasurer shall pay such person the amount of such claim found to be illegal and excessive. If any town, city, or village shall fail or refuse to allow such claim, the claimant may have and maintain an action against * * * the same for the recovery of all money so unlawfully levied and collected of him. Every such claim shall be filed; and every * * * action to recover * * * any * * * money * * * so paid shall be brought within one year after such payment and not thereafter. * * **

2. In case any such town, city, or village shall have paid *such claim or any * * * judgment recovered thereon * * ** after having paid over to the county treasurer the state and county tax levied and collected as part of such unlawful tax, such town, city, or village shall be credited by the county treasurer, on the settlement with the proper treasurer for the taxes of the ensuing year, the whole amount of such state and county tax so paid into the county treasury; and the county treasurer shall also be allowed by the state treasurer the amount of state tax so illegally collected and paid in his settlement with the state treasurer next after the * * * *payment of such claim or the collection of such judgment. * * ** If any part of such unlawful tax shall have been paid over to any school district before the payment of such *claim or judgment*, such town shall charge the same to such district, and the town clerk shall add the same to the taxes of such school district in the next annual tax; provided, however, that *no claim shall be allowed and no action shall be maintained under the provisions of this section unless it shall * * * appear * * * that the plaintiff has paid more than his equitable share of such taxes.*

SECTION 2. This act shall take effect and be in force from and after its passage and publication and shall be applicable to all taxes assessed during the year 1912.

Approved June 14, 1913.