No. 105, A.]

[Published May 21, 1927.

## CHAPTER 147.

AN ACT to amend subsection (4) of section 70.26 of the statutes, relating to collection of costs for replatting lands.

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

SECTION 1. Subsection (4) of section 70.26 of the statutes is amended to read: (70.26) (4) \* \* \* The actual and necessary costs and expenses of such replat, surveying and recording shall be paid out of the county treasury, after having been audited by the county board, and shall be added to the next county tax apportioned to the town wherein such plat is located and collected therewith. Such costs and expenses may be charged by the town to the land so replatted.

(4a) Before the first day of May in each year the county clerk shall notify the town clerks of the making and recording during the preceding year of any such plats affecting land in their several towns.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 20, 1927.

No. 257, A.]

[Published May 21, 1927.

## CHAPTER 148.

AN ACT to repeal sections 206.37 to 206.44, and to amend section 206.36 of the statutes, relating to surplus in life insurance companies.

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

SECTION 1. Sections 206.37 to 206.44 of the statutes are repealed.

SECTION 2. Section 206.36 of the statutes is amended to read: 206.36 (1) Every life insurance \* \* \* company doing business in this state \* \* on the \* \* mutual \* \* plan, or in which any policyholders insured under participating policies \* \* \* are entitled to share in the surplus \* \* shall annually ascertain and determine the excess or