

said plant reasonable rental charges, and, for the purpose of making such rental charges equitable, may classify the property benefited thereby, taking into consideration the volume and character of the sewage or waste and the nature of the use made of such sewerage facilities. Said rental charges shall be collected or taxed against the property in like manner as water rates are collected and taxed under the provisions of paragraphs (a) and (b) of subsection (11) of section 66.06. The income derived from such rentals shall be kept in a special trust fund by the municipal treasurer subject only to disbursement by order of the municipal council for the operation, maintenance and repair of the municipal sewerage system and sewage treatment works.

(b) Any twenty-five or more freeholders of such a municipality may file complaint with the railroad commission to the effect that the rental charges so fixed are unreasonable or unjustly discriminatory, and the railroad commission shall, after public hearing thereon, file its findings and determination, stating therein in what respect, if any, said rental charges are unreasonable or unjustly discriminatory, and the municipality at interest shall forthwith readjust its rental charges so as to remove any unreasonable or unjustly discriminatory features so found by the railroad commission. Any party in interest may appeal from the findings and determination of the railroad commission in like manner as provided in sections 196.41 to 196.48.

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

Approved May 29, 1929.

No. 250, A.]

[Published June 5, 1929.]

CHAPTER 148.

AN ACT to renumber section 75.61 and to create subsection (2) of said section of the statutes, relating to tax sales.

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

SECTION 1. Section 75.61 of the statutes is renumbered to be subsection (1) of said section.

SECTION 2. A new subsection is added to section 75.61 of the statutes to read: (75.61) (2) Whenever the county owns and holds tax certificates upon real estate and the owner of said real

estate or any person, firm, association, or corporation holding a valid lien thereon shall claim the assessment of said real estate to be greater than the value that can ordinarily be obtained therefor at private sale, the respective town board, village board or city council where said real estate is situated may take proof under oath of the value of said real estate and make a finding thereon. Upon the filing of said finding with the county treasurer he shall accept from said owner or lien holder the proper proportional tax on said real estate based upon the value so found, together with the proper charges, as in the case of redemption of tax certificates, shall cancel said tax certificate, and shall give to said owner or lien holder a receipt for said tax.

SECTION 3. This act shall take effect upon passage and publication.

Approved June 4, 1929.

No. 307, S.]

[Published June 7, 1929.]

CHAPTER 149.

AN ACT relating to a reprint of the cemetery laws of this state. *The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. The printing board is hereby instructed to have printed four thousand copies of a reprint of chapter 157 and of subsection (8) of section 318.01 of the statutes, relating to cemeteries. A copy of such reprint shall be distributed by the superintendent of public property to each cemetery association and to each municipality conducting a cemetery, either directly or through the town, village and city clerks, as may be most convenient.

SECTION 2. This act shall take effect July 1, 1929.

Approved June 5, 1929.