

located, in the manner provided for remittances in sections 51.29 and 51.30 of the statutes.

SECTION 3. All laws and parts of laws in conflict or inconsistent with this act are hereby repealed.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 15, 1915.

No. 438, A.]

[Published July 17, 1915.

CHAPTER 408.

AN ACT to create subsection 5a of section 1087m—10 of the statutes, relating to the payment of income tax on trust estates.

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 subsection to read: (Section 1087m—10) 5a. The income tax to be paid by guardians, trustees, agents or other persons or corporations acting in a fiduciary capacity shall, as to such income as follows the residence of the recipient, be paid in the district where the said guardian, trustee, agent or other fiduciary resides, if the ward, beneficiary or principal is a nonresident of the state of Wisconsin. If the ward, beneficiary or principal resides in the state of Wisconsin the tax upon all such income shall be paid in the district where the said ward, beneficiary or principal resides.

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

Approved July 15, 1915.

No. 676, A.]

[Published July 17, 1915.

CHAPTER 409.

AN ACT to amend subdivision (1) of section 776 of the statutes, relating to powers of town meeting, and subdivision (2) of section 1240 and section 1244 of the statutes, relating to the making of and limitations upon the assessment of highway taxes.

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

SECTION 1. Subdivision (1) of section 776 of the statutes is amended to read: (Section 776) (1). To vote to raise money for the repair and building of roads or bridges, or either; for

the support of the poor and defraying all other charges and expenses of the town; provided, however, that the total taxes levied in any town for any one year for all town purposes, exclusive of school taxes and liabilities heretofore lawfully incurred, shall not exceed in the whole, * * * *one* per centum of the total assessed valuation of such town for the preceding year, as equalized by the town board of equalization, unless a larger sum is needed for the building or repairing of highways or bridges, in which case the electors may vote and the proper authorities may levy, not to exceed * * * *one-fourth* of one per centum in addition to the aforesaid * * * *one* per centum; provided, further, that not exceeding two per centum additional may be levied for school purposes when under the township system of school government.

SECTION 2. Subdivision (2) of section 1240 of the statutes is amended to read: (Section 1240) (2) The residue of the highway taxes, to an amount of not less than one nor more than seven mills on the dollar, shall be assessed on the valuation of the real and personal property in each town or superintendent district; provided, that in addition to such amount there may be assessed any additional amount which shall have been authorized by the last preceding annual town meeting, not exceeding *in all* * * * *ten* mills on the dollar of such valuation; provided further, that no town containing less than five hundred inhabitants shall levy or collect in any year a highway tax of more than two thousand dollars, including the amount voted by any town meeting and the amount levied by the supervisors, not including the amount voted and levied under sections 1317m—1 to 1317m—15, inclusive, of the statutes; and that no town containing two congressional townships or more and * * * *more* than five hundred inhabitants shall levy or collect a highway tax, exclusive of that first authorized herein, not including any amount raised under the provisions of sections 1317m—1 to 1317m—15, inclusive, of the statutes, of more than three thousand dollars in any year.

SECTION 3. Section 1244 of the statutes is amended to read: Section 1244. 1. Whenever the amount of highway tax assessed by the supervisors shall be deemed insufficient to keep the highways in repair it shall be lawful for them, upon the written application of the superintendent of highways or upon the application of all such superintendents of the town if it has more than one, to assess an additional tax upon the taxable property of the town, not to exceed seven mills to the dollar on the valuation of the same as fixed in the highway tax list; and the taxes so further assessed shall be collected and expended in like

manner as other highway taxes assessed by the supervisors are required to be collected and expended.

2. It shall also be lawful for the supervisors of any town to levy a tax on all the taxable property therein, which shall be levied and collected as other highway taxes are, for the purpose of opening or repairing highways therein, whenever they shall deem it necessary for the public convenience; but the tax last mentioned shall not be levied unless all the supervisors agree thereto, nor shall it exceed six hundred dollars in any year, nor shall more than one such tax be levied and collected in any year; * * * *provided, however, that no levy or levies mentioned in this section shall be made if the total levy of taxes for highway purposes has reached the limit fixed by section 1240, and in no event shall the levy of taxes for highway purposes exceed the limitations of section 1240.*

SECTION 4. This act shall take effect upon passage and publication.

Approved July 15, 1915.

No. 718, A.]

[Published July 17, 1915.

CHAPTER 410.

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, *whether incorporated under general law or special charter*, which * * * 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 *of any city, whether incorporated under general law or special charter*, 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