

(f) To audit all accounts and claims against said board of cemetery commissioners or board of trustees, and, if approved, to issue orders upon the city treasurer for the payment of the same, such orders to be issued and signed by the president of the board and by the superintendent of the cemetery.

(g) To exercise all powers necessarily incident to the exercise of powers herein conferred, which shall be in full force and effect from and after their approval by the council.

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

Approved May 9, 1917.

No. 387, A.]

[Published May 12, 1917.

CHAPTER 189

AN ACT to create section 516m of the statutes, authorizing county clerks to apportion and levy taxes in certain cases.

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

SECTION 1. A new section is added to the statutes to read: Section 516m. Whenever the town board of supervisors of any town in which the township system of school government has been abolished shall have failed to perform the duties imposed upon them by section 516, and the amount of certificates of indebtedness of such abolished township system has never been apportioned to the different districts comprising the territory of such abolished township system, and remains unpaid, and the territory comprising such township system shall have been divided into more than one town or other municipality, the county clerk of the county in which such territory is situated on presentation to and filing with him of any unpaid outstanding certificates of indebtedness of such abolished system of township school government shall apportion the amount of such unpaid certificates, together with the accrued interest thereon on all the taxable real estate of the territory comprising such abolished township system according to the assessed valuation thereof for the year in which such township system was abolished, and levy upon each town or municipality comprising such territory its just and equal share thereof and include the same in the certificate of taxes certified to the clerk of such town or other municipality and charged to such town or municipality. The tax so levied shall be collected and returned to the county treasurer the same as county taxes are collected and returned. After such tax shall have been so levied, collected and returned to the county, the county clerk shall give to the owner of any such cer-

tificate or certificates of indebtedness, an order on the county treasurer for the amount levied for such certificate or certificates, and the treasurer shall pay the same out of the general fund of said county.

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

Approved May 9, 1917.

No. 398, A.]

[Published May 12, 1917.

CHAPTER 190

AN ACT to create section 959—140 of the statutes, to authorize cities to reimburse persons who are obliged to incur expense in defending or maintaining their official acts or positions.

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

SECTION 1. A new section is added to the statutes to read: Section 959—140. Whenever, heretofore since January 1, 1910, or hereafter in any city, however incorporated, any public official in his official capacity has been or is sued, or is obliged to sue, or has been or is proceeded against or obliged to proceed, before any court, board or commission, either to defend or maintain his official position, or because of some act arising out of the performance of his official duties, and he has prevailed in such suit, action or proceeding, or the common council of such city has ordered a dismissal or discontinuance of such suit, action or proceeding, the common council of such city may authorize and provide for the payment to such person or persons of such sum or sums as such common council sees fit, to reimburse such person or persons for the expenses reasonably incurred for costs and attorney's fees, in prosecuting or defending such suit, action or proceeding.

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

Approved May 9, 1917.

No. 414, A.]

[Published May 12, 1917.

CHAPTER 191

AN ACT to amend sections 959x—1, 959x—2, 959x—3, 959x—4 and 959x—5 of the statutes, relating to utility districts in villages and cities of the fourth class.

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

SECTION 1. Sections 959x—1, 959x—2, 959x—3, 959x—4 and 959x—5 of the statutes are amended to read: Section 959x—1.