

the prisoner to bail or commit him for trial to the juvenile court, or to the current term of the court having jurisdiction of such cases, and the case shall immediately be placed on the calendar for trial, and all provisions of law relating to proceedings in criminal cases in circuit courts shall be applicable to the trial sentence and commitment of such offenders in such courts; provided, however, that such court may in its discretion commit such offenders as provided in section 48.08.

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

Approved June 27, 1925.

No. 445, A.]

[Published July 3, 1925.]

### CHAPTER 436.

AN ACT to amend section 76.48 of the statutes, relating to the assessment of interdistrict utilities.

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

SECTION 1. Section 76.48 of the statutes is amended to read: 76.48 (1) If the property or business of any such person, company or corporation extends into two or more assessment districts the tax commission shall *value and* assess all the property of such person, company or corporation, and \* \* \* *certify to each* assessment districts the proportion of the assessed valuation thereof properly belonging to each. \* \* \* *The proportion to be certified to each assessment district shall be determined by the ratio which the property located and the business transacted in each district bears to the total property and business of such person, company or corporation, provided, however, that in determining the amount of business transacted in each such district and also the total amount transacted, receipts derived from current delivered at wholesale to another utility shall not be taken into consideration in determining such proportion. The amount so \* \* \* certified shall be equitably allocated by the town board, city council, or village trustees of such assessment district to school districts within such assessment district in which property of the utility is located or business transacted, and the amount so allocated to each school district shall be entered upon the assess-*

*ment roll by the clerk and shall be subject to the same tax rate as other property in said district. The \* \* \* value assigned to each assessment district shall be certified to the clerk of such district by the tax commission on or before September first and shall \* \* \* be immediately thereafter allocated among the school districts of such assessment district, and the owner of such utility notified of such distribution within ten days thereafter by the clerk of such assessment district.*

*(2) Any person, company or corporation whose property shall have been assessed, or any school district to which such assessment shall have been allocated under the provisions of this section, claiming to be aggrieved by such allocation to school districts, may within twenty days from the date of notice of such allocation, appeal to the tax commission. The tax commission shall review such allocation and shall correct the same in such manner as will in its judgment make such allocations just and equitable among the districts, and shall certify its conclusions to the clerk of the assessment district who shall enter upon the assessment roll any changes made by the commission.*

*(3) The tax commission shall have power to equalize the assessments provided for in section 76.47 with the assessments of real and personal property in such assessment district.*

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

Approved June 27, 1925.

No. 466, A.]

[Published July 3, 1925.

### CHAPTER 437.

AN ACT to create subsections (8m) and (8n) of section 165.01, and to amend paragraph (a) of subsection (8) of section 165.01 of the statutes, relating to physician's and druggist's permits.

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

SECTION 1. Two new subsections are added to section 165.01 of the statutes to read: (165.01) (8m) Nothing in this chapter shall be construed to require any physician or druggist to procure more than one permit. A physician's permit shall authorize and