

mination apportioning any such assessment, duly certified by the chairman of such committee or by the county clerk, may be filed for record in the office of the register of deeds of such county, and, when so filed, shall be entitled to be recorded and be recorded in the same manner as conveyances of land. Within ten days after the making of any such apportionment by the county highway committee, the county clerk shall file a certified copy thereof with the clerk of the municipality wherein such land is situated. Thereafter, the assessment as so apportioned shall be levied against each such lot or parcel created by division of the original parcel or any portion thereof until the full amount of the apportioned assessment and interest thereon has been paid with the same force and effect as though the apportioned assessment had been levied against such lot or parcel when the original assessment was made. Such lot or parcel shall be deemed to be relieved from the lien of the original assessment except as to the amount of such assessment apportioned to said lot or parcel as hereinabove provided.

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

Approved June 16, 1933.

No. 152, A.]

[Published June 19, 1933.]

CHAPTER 266.

AN ACT to amend section 88.12 of the statutes, relating to the borrowing of money by farm drainage boards.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Section 88.12 of the statutes is amended to read: 88.12 Subject to the approval of the judge, the board may borrow money at a rate of interest not exceeding six per cent per annum and issue notes or bonds of a "drainage" therefor, but such obligations shall become due and payable not later than one year beyond the time fixed for the payment of the assessments on which they are based, and shall be a lien on the assessments for cost of construction, *cost of repairs and cost of supplemental work, and any and all other assessments theretofore confirmed by the court.* * * * *Subject to the approval of the court, the board shall have the power to borrow money under this section for the purpose of paying any and all obligations of the "drainage" and to refund existing notes and bonds.*

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

Approved June 16, 1933.

No. 239, A.]

[Published June 19, 1933.]

CHAPTER 267.

AN ACT appropriating a sum of money to Joseph Pomprowitz to refund to him penalties assessed for unintentional failure to file reports with the public service commission.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. There is appropriated from the general fund to Joseph Pomprowitz of De Pere, five hundred ninety-nine dollars and eighty-eight cents, to reimburse him for penalties paid by him for unintentional failure to report on the operation of trucks, which refund has the approval of the public service commission. Acceptance of this appropriation shall operate as a full and complete release of any claim of Joseph Pomprowitz against the state of Wisconsin in connection with the penalties paid by him.

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

Approved June 16, 1933.

No: 244, A.]

[Published June 19, 1933.]

CHAPTER 268.

AN ACT to amend subsection (8) of section 72.18 of the statutes, relating to notice of payment of insurance by insurance companies for inheritance tax purposes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (8) of section 72.18 of the statutes is amended to read: (72.18) (8) Every corporation, partnership, association, individual, order or society authorized to transact life, accident, fraternal, mutual benefit or death benefit insurance business within this state, or whether authorized to transact such business or not, who shall pay any insurance or death benefit in excess of fifteen hundred dollars upon the death of a resident of this state, shall give notice of such payment to the tax commission