

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.