

orably discharged union soldiers, one to serve three years, one to serve two years and one to serve one year from the date of appointment as "the soldiers' relief commission" of such county. Such commission shall be organized by the election of one of their number as chairman and one as secretary; said judge shall fill all vacancies for the unexpired term and after the expiration of the terms of those first appointed shall annually appoint one person as a member of such commission for the term of three years. He shall require the members of the commission to execute to the county a joint and several bond, or each an individual bond, with sufficient sureties to be approved by him, in a sum equal to the tax levied in the current year for expenditure by the commission; said bond or bonds shall be filed with the county clerk."

**Individual bonds validated.** SECTION 2. Every individual bond heretofore given by a member of any soldiers' relief commission as an intended compliance with section 1529d of the Wisconsin statutes shall have the same force and effect as if section 1 of this act had been in full force and effect at the time such bond was given.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1903.

No. 340, S.]

[Published March 28, 1903.

## CHAPTER 35.

AN ACT to provide that the commissioners of taxation shall be the state board of assessment for the taxation of express, sleeping car, freight line and equipment companies, and to amend section 3 of chapters 111, 112, 113, and 114 of the laws of 1899.

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

**State board of assessment, when to meet and levy tax.** SECTION 1. Section 3 of chapter 111 of the laws of 1899 is hereby

amended to read as follows: Section 3. The commissioners of taxation, the first assistant commissioner of taxation and the second assistant commissioner of taxation shall be ex-officio a state board of assessment, and as such shall make an annual assessment of the property of express companies within the state for the purpose of levying and collecting taxes thereon as hereinafter provided. The secretary of the commissioner of taxation shall be the secretary of the board.

The said board shall meet at the capitol annually on the third Wednesday of August and continue in session from day to day unless adjourned for a longer time until their business is finished. The said board shall assess and levy a tax upon the property of any such express company within this state. The secretary of the board shall, by registered letter, give notice to the officer of such company attesting its report immediately after the filing thereof, of the time and place such company may appear and be heard in respect to the assessment to be made upon its property.

**State board of assessment, when to meet and levy tax.** SECTION 2. Section 3 of chapter 112 of the laws of 1899 is hereby amended to read as follows: Section 3. The commissioner of taxation, the first assistant commissioner of taxation and the second assistant commissioner of taxation shall be ex-officio a state board of assessment and as such shall make an annual assessment of the property of sleeping car companies within this state for the purpose of levying and collecting taxes thereon as hereinafter provided. The secretary of the commissioner of taxation shall be the secretary of the board.

The said board shall meet at the capitol annually on the third Wednesday of August and continue in session from day to day unless adjourned for a longer time until their business is finished. The said board shall assess and levy a tax upon the property of any such sleeping car company within this state. The secretary of the board shall, by registered letter, give notice to the officer of such company attesting its report immediately after the filing thereof, of the time and place such company may appear and be heard in respect to the assessment to be made upon its property.

**State board of assessment, when to meet and levy tax.** SECTION 3. Section 3 of chapter 113 of the laws of 1899 is hereby amended to read as follows: Section 3. The commissioner of taxation, the first assistant commissioner of taxation and the second assistant commissioner of taxation shall be ex-officio a

state board of assessment and as such shall make an annual assessment of the property of freight line companies within this state for the purpose of levying and collecting taxes thereon as hereinafter provided. The secretary of the commissioner of taxation shall be the secretary of the board.

The said board shall meet at the capitol annually on the third Wednesday of August and continue in session from day to day unless adjourned for a longer time until their business is finished. The said board shall assess and levy a tax upon the property of any such freight line company within this state. The secretary of the board shall, by registered letter, give notice to the officer of such company attesting its report immediately after the filing thereof, of the time and place such company may appear and be heard in respect to the assessment to be made upon its property.

**State board of assessment, when to meet and levy tax.** SECTION 4. Section 3 of chapter 114 of the laws of 1899 is hereby amended to read as follows: Section 3. The commissioner of taxation, the first assistant commissioner of taxation and the second assistant commissioner of taxation shall be ex-officio a state board of assessment and as such shall make an annual assessment of the property of equipment companies within this state for the purpose of levying and collecting taxes thereon as hereinafter provided. The secretary of the commissioner of taxation shall be the secretary of the board.

The said board shall meet at the capitol annually on the third Wednesday of August and continue in session from day to day unless adjourned for a longer time until their business is finished. The said board shall assess and levy a tax upon the property of any such equipment company within this state. The secretary of the board shall, by registered letter, give notice to the officer of such company attesting its report immediately after the filing thereof, of the time and place such company may appear and be heard in respect to the assessment to be made upon its property.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1903.