No. 509, S.]

[Published April 23, 1909.

## CHAPTER 60.

AN ACT to create section 943m of the statutes, relating to validating bonds heretofore issued under sections 925—133, 942, and 943 of the statutes.

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

Section 1. There is added to the statutes a new section to read: Section 943m. All bonds, the issue of which has heretofore been authorized by any city under section 925—133 and sections 942 and 943 of the statutes, and acts amendatory thereof, for more than one of the purposes authorized by said sections or any of them, the proposition for the issue of which, for such combined purposes, has been duly submitted to the people of such municipality and adopted by a majority vote thereon, are hereby declared to be as valid, legal, and binding as if a separate proposition for their issue for each purpose had been submitted and approved by the majority vote of the people as to each of said separate propositions.

Section 2. This act shall take effect and be in force from and after its passage and publication.

Approved Apr'l 23, 1909.

No. 157, S.]

[Published April 24, 1909.

## CHAPTER 61.

AN ACT to amend section 1042j of the statutes, relating to the assessment and collection of taxes on mineral rights and reservations.

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

Section 1042j. Any and all rights and reservations to enter upon and take away any mineral from any lands within the state of Wisconsin, granted by or reserved in any deed or conveyance of such lands, the title to which right or reservation is vested or may hereafter become vested in any person or corporation other than the owner of the fee to which such right or reservation is attached, is hereby declared to be taxable; and the same shall be separately assessed for taxation upon the written request of the owner of the fee or the owner of

\* \* such right or reservation \* \* and not otherwise \* \* upon \* \* furnishing to the assessor satisfactory proof of such separate ownership, and like proceedings shall be had thereon relating to the levy, collection, and sale thereof for the non-payment of taxes against said reservation, \* \* as are in force from time to time for the levy and collection of taxes on real estate and the sale of the same for the non-payment thereof.

Approved April 23, 1909.

No. 341, S.]

[Published April 24, 1909.

## CHAPTER 62.

AN ACT to amend section 672 of the statutes, relating to apportionment of indebtedness and assets.

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

Section 1. Section 672 of the statutes is hereby amended to read: Section 672. Whenever the county board shall form a new town from parts of a town or towns already organized, the boards of the towns interested in the settlement shall meet in joint session and shall determine what portion of the indebtedness \* \* \* legally incurred by \* \* \* old town at the time when such division goes into effect shall be chargeable to the respective portions so detached to form such new town; and such new town shall pay the \* \* \* centage of such indebtedness so declared chargeable to such detached portions at such times as the same shall become payable: and for that purpose the town board of such new town shall levy a tax upon all the taxable property of such portions thereof so chargeable therewith. The \* said boards in # fixing the \* \* percentage of indebtedness chargeable to the detached portions shall divide such indebtedness pro rata according to the last assessment rolls of such old towns. Whenever territory shall be detached from any town and shall be annexed to any other town, or any new town shall be in whole or in part created from such territory so detached, the town to which such territory shall be annexed or which is so created in whole or in part shall receive from the town from which such territory was detached, its just share of the credits, which shall be apportioned in the manner, \* \* \* and by the joint board action above provided. Said joint board meeting shall be held at a time and place to be fixed by the county board in its ordinance of division.