printer of such newspaper, or of his foreman or principal clerk, annexed to a printed copy of such notice, taken from the paper in which it was published, and specifying the time when and the paper in which such notice was published may be filed with the proper officer of the court or with the judicial officer before whom such proceedings shall be pending, at any time \* \* \* after the last day of the publication of such notice, unless sooner specially required.

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

Approved March 27, 1913.

No. 29, S.]

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## CHAPTER 27.

AN ACT to amend subdivision (4) and to create subdivision (5) of section 1087m—22, of the statutes, relating to the assessment, collection and payment of income taxes and the correction of errors in tax proceedings.

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

Subdivision (4) of section 1087m—22 of the stat-Section 1. utes is amended to read: (Section 1087m-22.) (4). All laws not in conflict with the provisions of this act, ing to the assessment, collection and payment of taxes on personal property, the correction of errors in assessment and tax rolls, the compromise or cancellation of illegal taxes and the refund of moneys paid thereon, shall be applicable to the income tax herein provided for; but no town or village board or common council, nor the county officers specified in section 1210g, shall compromise or cancel any income tax or any part thereof or refund any moneys paid thereon without the written approval of the assessor of incomes who made the assessment or of the tar commission in the case of assessments made by it, specifying the defect in the assessment or tax proceeding and the amount of taxable income which should have been assessed and the amount of the taxes justly chargeable thereto.

SECTION 2. There is added to section 1087m—22 of the statutes a new subdivision to read: (Section 1087m—22) (5) All errors in the return and assessment of 1911 incomes for the year 1912 may be considered and corrected in the return and assessment of 1912 incomes for the year 1913.

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

Approved March 27, 1913.