

The college of law shall consist of courses of instruction in the principles and practices of law, and may include such other branches as the regents may determine. *The medical school shall consist of courses of instruction customarily covered in the first two years of a medical curriculum.*

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

Approved July 2, 1915.

No 291, S.]

[Published July 3, 1915.

### CHAPTER 335.

AN ACT to amend sections 1076, 1077 and 1087m—21, of the statutes, relating to the duties of county clerks in certifying taxes for collection.

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

SECTION 1. Sections 1076, 1077 and 1087m—21, are amended to read: Section 1076. 1. The county clerk shall apportion the county tax and the whole amount of state taxes and charges levied upon his county, as certified by the secretary of the state, among the several towns, cities and such villages as aforesaid therein, according and in proportion to the relative valuation thereof to the aggregate valuation of the whole county; and shall carry out in the record book aforesaid, opposite to the name of each in separate columns, the amount of state taxes and charges and the amount of county taxes so apportioned thereto, and also the amount to be raised as aforesaid for the support of common schools therein, and the amount of all other special taxes or charges apportioned or ordered, or which he is required by any law to make in any year to any such town, city or village, to be collected with such annual taxes; and within ten days after the assessment of values by the county board he shall certify to the clerk of, and charge to, each town, city and such village *excepting in cities of the first class*, the amount of each and all such taxes so apportioned to and levied upon the same, and shall, at the same time, file with the county treasurer a certified copy of the apportionment so certified by him to each town, village and city clerk.

2. *The county clerk shall certify in a similar manner to the tax commissioner of each city of the first class located within the limits of the county.*

SECTION 1077. 1. Each county clerk shall also, at the time of certifying such taxes, return to the clerk of each town, city and such village, *excepting cities of the first class* a list of all the tracts of land therein upon which the taxes for the preceding year remain unpaid.

2. *The county clerk shall make returns in a similar manner to the tax commissioner of each city of the first class located within the limits of the county.*

Section 1087m—21. 1. The tax upon the income of persons other than corporations, joint stock companies and associations shall be computed by the county clerk, assisted by the assessor of incomes and said clerk shall on or before November first, certify, *excepting in cities of the first class*, to each town, city and village clerk the names of all persons whose incomes are assessed in his own town, city or village, and the amount of tax levied against each such person, and such amount shall be entered by the town, city and village clerks in a separate column designated "income tax" upon the tax roll of the year, and shall be collected and paid as personal property taxes are now collected and paid.

2. *The county clerk shall certify in a similar manner to the tax commissioner of each city of the first class located within the limits of the county and the tax commissioner shall proceed in the manner previously prescribed for the city clerk to make out the tax roll.*

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

Approved July 2, 1915.

No. 369, S.]

[Published July 3, 1915.

## CHAPTER 336.

AN ACT to amend subdivision (10) of section 776 of the statutes, relating to contributions to towns to assist in the building of town halls.

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

SECTION 1. Subdivision (10) of section 776 of the statutes is amended to read: (Section 776) (10). To vote by ballot upon the question of raising money to purchase or build a town hall or other building for the use of the town, or of so raising money for the purpose of uniting same with the money of any other legal corporation or society doing business or located in