No. 335, A.]

Published May 12, 1917.

## CHAPTER 187

AN ACT to amend section 496h of the statutes, relating to state graded schools.

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

Section 1. Section 496h of the statutes is amended to read: Section 496h. No more than one such graded school in any village, \* \* shall receive state aid as herein provided, nor shall any graded school in any incorporated city participate in said state aid.

Section 2. This act shall take effect July 1, 1917.

Approved May 9, 1917.

No. 372, A.]

[Published May 12, 1917.

## CHAPTER 188

AN ACT to create section 959—87 of the statutes, relating to the duties of the board of cemetery commissioners or trustees of municipal cemeteries.

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

Section 1. A new section is added to the statutes to read: Section 959—87. In any city of the third or fourth class, however organized, having a municipal cemetery, the board of cemetery commissioners or board of trustees of such municipal cemetery shall have power and authority:

- (a) To prescribe rules of order for the regulation of their own meetings and deliberations and to alter, amend or repeal the same from time to time;
- (b) To enact, amend and repeal all necessary rules and regulations relating to the government and maintenance of such municipal cemetery, and relating to the employes thereof;
- (c) To contract for and purchase all supplies, materials or other necessary tools or implements for the proper operation and maintenance of such municipal cemetery;
- (d) To enact, amend and repeal rules and regulations relating to interments in said municipal cemetery and to the sale of lots therein, subject to the approval of the council of such city;
- (e) To employ a superintendent for a period not to exceed one year under any one contract and to engage such other employes as may be necessary, at such salary or for such wages as may be approved by the council;

- (f) To audit all accounts and claims against said board of cemetery commissioners or board of trustees, and, if approved, to issue orders upon the city treasurer for the payment of the same, such orders to be issued and signed by the president of the board and by the superintendent of the cemetery.
- (g) To exercise all powers necessarily incident to the exercise of powers herein conferred, which shall be in full force and effect from and after their approval by the council.

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

Approved May 9, 1917.

No. 387, A.]

[Published May 12, 1917.

## CHAPTER 189

AN ACT to create section 516m of the statutes, authorizing county clerks to apportion and levy taxes in certain cases.

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

SECTION 1. A new section is added to the statutes to read: Section 516m. Whenever the town board of supervisors of any town in which the township system of school government has been abolished shall have failed to perform the duties imposed upon them by section 516, and the amount of certificates of indebtedness of such abolished township system has never been apportioned to the different districts comprising the territory of such abolished township system, and remains unpaid, and the territory comprising such township system shall have been divided into more than one town or other municipality, the county clerk of the county in which such territory is situated on presentation to and filing with him of any unpaid outstanding certificates of indebtedness of such abolished system of township school government shall apportion the amount of such unpaid certificates, together with the accrued interest thereon on all the taxable real estate of the territory comprising such abolished township system according to the assessed valuation thereof for the year in which such township system was abolished, and levy upon each town or municipality comprising such territory its just and equal share thereof and include the same in the certificate of taxes certified to the clerk of such town or other municipality and charged to such town or municipality. The tax so levied shall be collected and returned to the county treasurer the same as county taxes are collected and returned. such tax shall have been so levied, collected and returned to the county, the county clerk shall give to the owner of any such cer-