

*ment roll by the clerk and shall be subject to the same tax rate as other property in said district. The * * * value assigned to each assessment district shall be certified to the clerk of such district by the tax commission on or before September first and shall * * * be immediately thereafter allocated among the school districts of such assessment district, and the owner of such utility notified of such distribution within ten days thereafter by the clerk of such assessment district.*

(2) Any person, company or corporation whose property shall have been assessed, or any school district to which such assessment shall have been allocated under the provisions of this section, claiming to be aggrieved by such allocation to school districts, may within twenty days from the date of notice of such allocation, appeal to the tax commission. The tax commission shall review such allocation and shall correct the same in such manner as will in its judgment make such allocations just and equitable among the districts, and shall certify its conclusions to the clerk of the assessment district who shall enter upon the assessment roll any changes made by the commission.

(3) The tax commission shall have power to equalize the assessments provided for in section 76.47 with the assessments of real and personal property in such assessment district.

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

Approved June 27, 1925.

No. 466, A.]

[Published July 3, 1925.

CHAPTER 437.

AN ACT to create subsections (8m) and (8n) of section 165.01, and to amend paragraph (a) of subsection (8) of section 165.01 of the statutes, relating to physician's and druggist's permits.

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

SECTION 1. Two new subsections are added to section 165.01 of the statutes to read: (165.01) (8m) Nothing in this chapter shall be construed to require any physician or druggist to procure more than one permit. A physician's permit shall authorize and

permit the person to whom issued, subject to this chapter and rules and regulations prescribed by the commissioner:

(a) To prescribe liquor;

(b) To procure liquor to be administered to patients for medicinal purposes in cases of emergency;

(c) To obtain liquor to be used in compounding medicines;

(d) To procure alcohol to be used for sterilizing instruments.

(8n) A druggist's permit shall, subject to this chapter and rules and regulations prescribed by the commissioner, authorize and permit the person to whom issued:

(a) Use liquor in the preparation of United States Pharmacopoeia or National Formulary compounds and medicated prescriptions which are unfit for beverage purposes;

(b) Sell liquor to persons holding permits for non-beverage purposes in quantities of less than five wine gallons;

(c) Sell alcohol in quantities not exceeding one pint medicated per one of the formulae provided in the regulations promulgated under the national prohibition act;

(d) Sell liquor on physicians' prescriptions in accordance with the regulations promulgated under the national prohibition act.

SECTION 2. Paragraph (a) of subsection (8) of section 165.01 of the statutes is amended to read: (165.01) (8) (a) Every application for a permit shall be accompanied by a fee of ten dollars and the written approval or disapproval of the district attorney of the county in which the permit is to be used. A separate permit and bond shall be required for each place of business. No fee shall be required for a permit to obtain wine for sacramental or religious rites, nor shall any fee be required of a * * * dentist to enable him to secure alcohol for the purpose of sterilizing his instruments.

SECTION 3. This act shall take effect on January 1, 1926.

Approved June 27, 1925.