

transmit it to the * * * *tax commission* on or before the * * * *thirty-first day of December.*

Section 1068. Whenever any town, city or village clerk shall have failed to transmit any such statement within the time fixed as aforesaid, the county clerk shall send a messenger therefor, who shall be paid and the expenses charged back as provided in section 1015; and whenever any county clerk shall have failed to transmit any such abstract, within the time fixed as aforesaid, the * * * *tax commission* may send a messenger therefor, who shall be paid and the expenses therefor charged back as provided in section 1016.

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

Approved June 5, 1911.

No. 485, A.]

[Published June 6, 1911.

CHAPTER 263.

AN ACT to create section 1087—57 of the statutes, relating to the reassessment of property for taxation.

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 1087—57. If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too high, shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too low; shall be charged, in addition to all other taxes, a sum equal to the difference between the amount of taxes charged upon such unequal original assessment and the amount which would have been charged had such reassessment been made in time. The tax commission, any of its

members or its authorized agent, shall at any time have access to all assessment and tax rolls herein referred to for the purpose of assisting the local clerk and in order that the results of the reassessment may be carried into effect.

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

Approved June 5, 1911.

No. 522, A.]

[Published June 6, 1911.

CHAPTER 264.

AN ACT to confer additional jurisdiction on the county court of Jackson county.

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

SECTION 1. There is hereby conferred upon the county court of Jackson county, in addition to its present jurisdiction, jurisdiction as follows: The county court of the county of Jackson shall have cognizance of and jurisdiction to hear, try and determine, all actions and proceedings at law wherein the amount of debt, damages, penalty or forfeiture shall not exceed the sum of five hundred dollars; actions to recover the possession of personal property with damages for the unlawful taking or detention thereof, wherein the value of the property claimed shall not exceed the sum of five hundred dollars, and all charges for offenses arising within said county, and which are not punishable by commitment to the state prison; and the judge of said county court shall have power to sentence and commit all persons convicted of any offense of which said court has jurisdiction. Said court shall have power and jurisdiction throughout said county to cause to come before it persons who are charged with any criminal offense, and commit them to jail or bind them over to the circuit court as the case may require. The judge of said court shall further have all the jurisdiction, authority, powers and right given by law to justices of the peace and shall be subject to the same prohibition and penalties as justices of the peace. The judge of said court shall have the same fees as justices of the peace; provided, however, that the county board of Jackson county, may, at the time prescribed by law for fixing the amount of salaries for county officers, fix a salary for said county judge in lieu of all fees received by him, and direct that all fees received by him in any action in the said county court shall be paid into the county treasury of said county; and provided, further, if said county board shall so elect, it may, at the time and in the manner aforesaid, fix the salary of said county judge and deter-