

with law. The proceedings for such reassessment and relevy shall be conducted in the method originally provided for as near as may be. When such reassessment and relevy has been certified to the state treasurer, he shall immediately notify, by registered mail, the company whose taxes have been reassessed and relevied, the amount of the reassessment, the rate of the relevy and the amount of the reassessed tax, and such company shall have thirty days after the mailing of such notice within which to pay said tax to the state treasurer.

2. The power to reassess the property of any company, defined in section 1211—40, and to reascertain and redetermine the value of the property of such company and to reascertain and redetermine the average rate of taxation, state and local consolidated, of the state, may be exercised as aforesaid as often as may be necessary until the amount of taxes legally due from any such company for any year under the provisions of sections 1211—40 to 1211—465, both inclusive, has been finally and definitely determined. Whenever any sum or part thereof levied upon the property of such company, has been paid and not refunded, the payment so made shall be applied upon the reassessment of the property of said company and the reassessment of its taxes to that extent shall be deemed to be satisfied.

3. No tax heretofore or hereafter levied upon any company, as defined in section 1211—40, shall be held invalid on account of any irregularity, informality or omission unless it shall appear that substantial injustice to the company has resulted therefrom, and in all actions and proceedings to contest the validity of any such tax, the proceedings of the commission shall be presumed to be regular and the determination of the commission shall not be impaired, vitiated or set aside upon any grounds not affecting the substantial justice of the tax.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 8, 1919.

No. 588, A.]

[Published July 12, 1919.

CHAPTER 516.

AN ACT to detach a portion of the town of Richmond and add such detached portion to the city of Shawano, all in Shawano county.

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

SECTION 1. All that portion of section thirty-six, in the town of Richmond, Shawano county, which is not now included within

the corporate limits of the city of Shawano, is hereby detached from the said town of Richmond and attached to and made a part of the said city of Shawano.

SECTION 2. The assets and liabilities of the town of Richmond, as constituted immediately preceding the passage and publication of this act, shall be apportioned to said city of Shawano in such proportion as the valuation of all taxable property attached to the said city of Shawano by this act bears to the whole of the assessed valuation of the said town of Richmond according to the assessment roll for the year 1918.

SECTION 3. The supervisors of the town of Richmond and the city council of the city of Shawano shall on the twentieth day of August, 1919, meet at the office of the city clerk of the said city of Shawano for the purpose of making a settlement between the said city and town according to the provisions of this act, and at such meeting, or at any subsequent or adjourned meeting held by said town board of supervisors and said city council, the mayor of said city or the chairman of said town shall have the power and authority to send for any persons, books, papers and records necessarily involved in the settlement between the said city and town. The clerk of the said city or town shall act as clerk at said meeting.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 8, 1919.

No. 559, S.]

[Published July 12, 1919.

CHAPTER 517.

AN ACT to repeal paragraph (i) of subsection (18) of section 20.17 of the statutes; to amend section 3 of chapter 95 of the laws of 1919, paragraph (a) of subsection (3) of section 20.31, the introductory paragraph of section 20.28, subsection (1) of section 20.26 and paragraph (a) of subsection (20) of section 20.17, subsection (6) of section 51.12, and the introductory paragraph of subsection (1) of section 20.63 of the statutes; to create subsection (4) of section 20.32, a new paragraph of subsection (3) of section 20.15, section 20.80, and section 20.335 of the statutes; making sundry appropriations and corrections in the statutes.

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

SECTION 1. Paragraph (i) of subsection (18) of section 20.17 of the statutes is repealed.

SECTION 2. Section 3 of chapter 95 of the laws of 1919 is