

SECTION 1. A new section is added to the statutes to read: 37.259 Whenever it shall be certified to the state treasurer by the Wisconsin tax commission as to corporations, joint stock companies and associations or by the proper assessor of incomes as to copartnerships, individuals or fiduciaries, that excess payment has been made for the soldier bonus tax or soldier education surtax during any of the three years next preceding the date of such certificate then the said state treasurer shall within five days after receipt of such certificate draw an order against the fund in the state treasury into which such excess was paid, reimbursing such payor for the amount of such excess payment so certified.

SECTION 2. Subsection (3) of section 20.06 of the statutes is amended to read: (20.06) (3) Taxes collected and paid into the state treasury in excess of lawful taxation, when claims therefor have been established as provided in sections 1087m—30, 1087—8, * * * 1164, and 37.259 of the statutes.

Approved July 9, 1921.

No. 579, S.]

[Published July 14, 1921.

CHAPTER 522.

AN ACT to amend subsection 6 of section 1317m—9 of the statutes relating to highways.

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

SECTION 1. Subsection 6 of section 1317m—9 of the statutes is amended to read: (Section 1317m—9) 6. Whenever any group of freeholders who have lawfully petitioned a town board, according to section 1265 of the statutes, for the laying out, widening, altering, or improving, or discontinuing of any highway, shall consider themselves aggrieved by the action of such town board, they may, within thirty days, appeal from such action to the county highway commissioner. After a careful investigation of the facts the county highway commissioner shall decide upon the manner in which the public good will be best promoted, and his decision shall be final and binding upon the petitioners and the town board unless the petitioners or the town board shall, within thirty days, appeal therefrom to the state highway commission. If an appeal is taken to the state highway commission, they shall cause the facts to be carefully investigated and shall decide upon the matter in such manner as they believe will best promote the

public good. The decision of the state highway commission shall be final and binding upon all parties concerned. *Provided, that in the event that any owner of land through which the proposed highway is to run shall file an affidavit of prejudice against the county highway commissioner, commissioners shall be chosen to review said action of the town board, as provided by section 1279, except that the list of names from which said commissioners are to be selected shall be prepared by the sheriff of said county, and said county highway commissioner acting with the same authority as the said section gives to the county judge: where commissioners consider said appeal and make their determination there shall be no appeal and said determination shall be final and binding on all parties.*

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

Approved July 9, 1921.

No. 583, S.]

[Published July 14, 1921.

CHAPTER 523.

AN ACT to amend the introductory paragraph of subsection (2) of section 74.03 of the statutes, relating to the postponement of tax payments.

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

SECTION 1. The introductory paragraph of subsection (2) of section 74.03 of the statutes is amended to read: (74.03) (2) (Introductory paragraph) The common council of any city * * * whether incorporated under special charter or operating under general law, shall have power to extend the time for the collection of all or a portion of the taxes, assessed for city purposes, for a period of time not exceeding six months under the following conditions:

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

Approved July 9, 1921.