

SECTION 7. On the nineteenth day of April, 1927, at ten o'clock in the forenoon, the town boards of the said towns of Auburn and Cooks Valley shall meet at the town hall of the town of Auburn for the purpose of making a settlement between the said towns according to the provisions of this act; and at such meeting or at any adjourned or subsequent meeting held by said town boards, any three of the supervisors shall have full power and authority to send for any persons, books, papers and records necessarily involved in the settlement between said towns. The town clerk of the town of Auburn shall be and act as the clerk of such joint meeting and the town clerk of the town of Cooks Valley shall be present and assist. Sufficient duplicates or copies of all proceedings had shall be made in order that each town may have at least one copy for the use and information of the town clerk and town board thereof. Each town shall be chargeable with the expense and for the services and per diem of its own officers only.

SECTION 8. This act shall take effect upon passage and publication.

Approved March 30, 1927.

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No. 168, A.]

[Published April 7, 1927.]

## CHAPTER 20.

AN ACT to amend subsection (6) of section 83.03 of the statutes, relating to the improvement of highways by county boards.

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

SECTION 1. Subsection (6) of section 83.03 of the statute is amended to read: (83.03) (6) The county board may construct or improve or aid in constructing or improving any road or bridge in the county. *If any county board shall determine to improve any portion of the county system of prospective state highways with county funds, it may assess not more than forty per cent of the cost of such improvement against the town, village or city in which the improvement is located as a special tax, provided that the amount of such tax shall not exceed one thousand dollars in any one year. The county clerk shall certify such tax to the town, village or city clerk who shall put the same in the next tax*

*roll, and the same shall be collected and paid into the county treasury as other county taxes are levied, collected and paid. A portion or all of such special assessment may be paid by subscription or donation.*

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

Approved April 5, 1927.

No. 2, A.]

[Published April 7, 1927.

## CHAPTER 21.

AN ACT to create subsection (7) of section 70.13 and section 70.205 of the statutes, relating to the taxation of goods stored in commercial storage warehouses.

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

SECTION 1. A new subsection is added to section 70.13 and a new section is added to the statute to read: (70.13) (7) Merchandise placed in storage in the original package in a commercial storage warehouse direct from a railroad or steamship line, shall while so in storage be considered in transit and not subject to taxation.

70.205 (1) Goods, wares and merchandise in storage in a commercial storage warehouse, except as provided in subsection (7) of section 70.13, shall be assessed to the owner thereof and not to the warehouse, if the owner of the warehouse furnishes to the assessor:

(a) A complete inventory of all goods, wares and merchandise stored in the warehouse;

(b) The names and addresses of the owners of such goods, wares and merchandise, and the value thereof.

(2) Upon the receipt of such information relating to goods, wares and merchandise owned in some other assessment district from that in which the warehouse is located, the assessor shall promptly transmit the same to the assessor of the proper assessment district. Such assessor shall thereupon assess the goods, wares and merchandise to the owners thereof.

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

Approved April 6, 1927.