

SECTION 12. This act shall take effect and be in force from and after its passage.

Approved April 10, 1867.

## CHAPTER 127.

[*Published April 17, 1867.*]

AN ACT to collect and provide for the expenditure of highway taxes in certain cases.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows :*

Towns may vote to collect highway taxes in money.

SECTION 1. Any town at any annual town meeting may vote upon the question of collecting the highway taxes in such town in money, and in case such town shall by a majority vote decide to collect such taxes in money, the said taxes shall be levied and collected and paid into the treasury at the same time and in the same manner as other town taxes.

By whom and how expended.

SECTION 2. Such town may direct the manner of the expenditure of such taxes upon the highways and bridges in said town, under the direction of the board of supervisors, or by three highway commissioners to be elected for that purpose, whose duty it shall be to expend the avails of such taxes on the highways and bridges in such town, by the employment of labor under their direction; or said supervisors or commissioners may, if so instructed by the town at any annual town meeting, let by special contract any or all the highways and bridges in such town to the lowest bidder, or otherwise, as they may deem for the interest of the town, to be kept in repair for a term not exceeding five years.

SECTION 3. This act shall take effect and be in force from and after its passage.

Approved April 10, 1867.