

CHAPTER 144

AN ACT to create 66.345 of the statutes, relating to the levy of special assessments by towns for the amount expended for soil conservation and snow removal work benefiting private property.

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

66.345 of the statutes is created to read:

66.345 SPECIAL ASSESSMENTS BY TOWN FOR SOIL CONSERVATION AND SNOW REMOVAL EXPENDITURES. Any town board may levy special assessments against lands or interests specially benefited for the amount expended by the town for soil conservation work pursuant to s. 66.34 and for snow removal pursuant to s. 86.105. Such levy shall be a lien on the property against which it is levied on behalf of the town from the date of the determination of the assessment by the board. The board shall provide for the collection of the assessments and may establish penalties for payment after the due date, and shall provide that the assessments thereof which are not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to collection, return and sale of property for delinquent real estate taxes shall apply to such special assessment.

Approved July 1, 1965.
