

1975 Assembly Bill 911

Date published: June 11, 1976

CHAPTER 356, Laws of 1975

AN ACT to amend 66.615 (3) (f) of the statutes, relating to allowing assessments for sidewalk work to be paid in up to 10 annual instalments.

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

66.615 (3) (f) of the statutes is amended to read:

66.615 (3) (f) *Expense.* The board of public works shall keep an accurate account of the expenses of laying, removing and repairing sidewalks in front of each lot or parcel of land whether the work be done by contract or otherwise, and report the same to the comptroller who shall annually prepare a statement of the expense so incurred in front of each lot or parcel of land and report the same to the city clerk, and the amount therein charged to each lot or parcel of land shall be by such clerk entered in the tax roll as a special tax against said lot or parcel of land, and the same shall be

collected in all respects like other taxes upon real estate. The council by resolution or ordinance may provide that the expense so incurred may be paid in up to 10 annual instalments and upon such determination, the comptroller shall prepare the expense statement as herein required in such manner and with such frequency as the improved instalment payment schedule allows. If annual instalments for such expense are authorized, the city clerk shall charge the amount to each lot or parcel of land and enter it on the tax roll as a special tax against such lot or parcel each year until all instalments have been entered, and the same shall be collected in all respects like other taxes upon real estate. The council may provide that the street commissioner shall perform the duties imposed by this section on the board of public works.
