

CHAPTER 292.

[Published May 19, 1865.]

AN ACT to incorporate the Northwestern insurance company, of
La Crosse, Wisconsin.

(See supplement to local laws.)

CHAPTER 293.

[Published May 20, 1865.]

AN ACT relating to street taxes in the city of Janesville, and
amendatory of section one of chapter 410 of the general laws of
1864.

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

SECTION 1. Subdivision first of section two of chap- Amended,
ter one hundred and seven of the private [general]
laws of 1862, is hereby amended, so as to read as fol-
lows: "First. In case the work shall be the grading, Grading, paving,
graveleving or leveling any street, highway, lane or alley, do.
or any part thereof, the common council shall appoint
some competent person to ascertain the aggregate front
length of each lot and parcel of land on both sides
thereof, throughout its whole extent, with a correct de-
scription thereof, and the name of the owner, if known,
and also the aggregate front length of all lots and par-
cels of land fronting on such street. The said common
council shall then determine the expense of the whole
work, including the surveying, specifications, advertis-
ing, treasurer's commission, ascertaining the value of
existing improvements of the same, or of similar kind
and character, if any, and preparing the assessment
lists, and cause the average expense upon each foot
front of lots and parcels of land on both sides of such
street, highway, lane or alley, throughout its whole ex-
tent, excluding cross streets from the computation, to
be ascertained; and each lot or parcel of land on both
sides of such street, highway, lane or alley, throughout

its whole extent, shall be assessed with its proportion of the expense, to be ascertained by multiplying its number of feet front by the average expense per foot: *provided*, that when the owner or owners of any lot or lots, parcel or parcels of land fronting any street, highway, lane or alley upon which said improvement is proposed to be made, have already made any improvement on said street, highway, lane or alley, in front of his or her said lot or lots, parcel or parcels of land of the same or of similar kind and character as the proposed improvement, at the time when the same was made, the common council shall ascertain the value of such improvement, and for that purpose shall have power to subpoena witnesses, administer oaths and take proofs in such manner as it may direct; and the value of such improvement, when so ascertained, shall be added to the expense of the proposed improvement, and assessed therewith upon all the lots fronting upon such street, highway, lane or alley, in the manner hereinbefore specified; and when so assessed, the value of such improvement so made by such owner or owners as aforesaid, shall be credited upon the assessment upon his or her said lot or lots, parcel or parcels of land, but the value of such improvement shall be so assessed as aforesaid, but once; and in case the value of such improvement shall exceed the amount assessed upon such lot or lots, parcel or parcels of land, such excess shall be paid to such owner or owners who shall have made such improvement as aforesaid: *provided*, that any such improvement hereafter so made by such owner or owners, shall not be assessed, credited or paid for as hereinbefore provided, except the same shall have been made pursuant to a petition or leave to do the same, by said owner or owners, signed by at least two-thirds of the resident owners upon such street, highway, or alley. In case the work shall be the paving, macadamizing, planking or curbing any street, highway lane or alley, or any part thereof, the common council shall appoint some competent person to ascertain the aggregate front length of lots and parcels of land on both sides thereof, limited to the proposed improvement and bounded thereon, and the front length of each lot or parcel of land bounded on such improvement, with a correct description thereof, and the name of the owner, if known. The said council shall then

Paving, planking, curbing, &c.

determine the expense of the whole work, including the surveying, if any, specifications, advertising, treasurer's commission and preparing assessment lists, and cause the average expense upon each foot front of lots and parcels of land on both sides of such street, highway, lane or alley, within the limits of such improvement and bounded thereon, excluding cross streets from the computation, to be ascertained, and each lot or parcel of land shall be assessed with its proportion of the expense, to be ascertained by multiplying its number of feet front by the average expense per foot: *provided*, that whenever the owner or owners of any lot or lots, parcel or parcels of land fronting any street, highway, lane or alley where such improvement is proposed to be made, and within the limits of said improvement and bounded thereon, have already made any improvement on such street, highway, lane or alley, in front of his or her lot or lots, parcel or parcels of land, within the limits of said proposed improvement and bounded thereon, of the same or of similar kind and character as the proposed improvement, said lot or lots, parcel or parcels of land so improved by such owner or owners, shall be excluded from the computation and assessment; and all expense of such improvement to be made, shall in such case be assessed upon the other lot or lots, parcel or parcels of land so fronting on the street, highway, lane or alley, where such improvement is proposed to be made, and within the limits and bounded on said improvement, as hereinbefore specified."

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved April 4, 1865.