

CHAPTER 177.

[Published March 21, 1874.]

AN ACT to amend chapter 208 of the private and local laws of 1866, entitled "an act to amend and consolidate an act to incorporate the city of Racine, in the county of Racine, approved August 8, 1848, and the several acts amendatory thereof," approved March 22, 1861, and the several acts amendatory thereof.

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

Sidewalk fund. SECTION 1. Title six of said act is hereby amended by inserting at the end of section two of said title six, the following words and sentences: "Except as hereinafter provided, the city council are hereby authorized to levy, at their annual levy of taxes for the year 1874, a tax of fifteen hundred dollars upon the taxable property of said city, to be used and kept as a separate fund, called the sidewalk fund. And in case the city council shall be unable to let the contract for the building or repairing of any sidewalk, as hereinbefore provided, they may cause such sidewalk to be built or repaired, and the cost thereof to be ascertained and paid out of said sidewalk fund, and such cost or expense, together with a penalty of twenty-five per cent. of such cost or expense, which is hereby imposed upon the owner or owners of any lot, part of lot, piece or parcel of land, neglecting to build or repair the sidewalk adjoining his or their property, as herein required, shall be charged against and be levied and carried out as a special tax by the city clerk at the next annual levy of taxes in said city against the particular lot, part of lot, piece or parcel of land, against which said cost or expense shall be chargeable; and such special tax shall be collected in the same manner as other taxes in said city are collected, and the provisions of law for the sale of land for unpaid taxes in said city, and for the redemption thereof, shall apply to such special taxes. And such taxes when paid, shall be paid into and belong to said sidewalk fund."

Expenses, penalties, collections, etc.

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

Approved March 7, 1874.