No. 204, S.]

[Published May 12, 1903.

## **CHAPTER** 192.

AN ACT amendatory of section 4 of chapter 43 of the laws of 1901, entitled "An act to amend sections 1379-13, 1379-18, 1379-19, 1379-21, 1379-24, 1379-31, of the statutes of 1898, relating to drainage districts," in relation to the enforcement of the collection of drainage assessments against towns and the interest thereon.

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

Unpaid assessments. SECTION 1. Section 4 of chapter 43 of the laws of 1901, is hereby amended, by adding at the end thereof, the following: "If any assessment or assessments made against any town or any installment or installments thereof or any interest thereon or any such assessment or assessments or any installment or installments thereof and the interest thereon are not paid when due, and if an appeal has not been taken within the thirty days after the entry of the order of confirmation, the commissioners shall certify all such due and unpaid sums to the clerk of the town against which the assessment or assessments is made, as due and unpaid for such work, and thereupon the town clerk shall assess on the next tax roll the amount thereof with interest from the date such assessment or assessments or installment or installments thereof or interest thereon became due to the time when the warrant for the collection thereof will expire, upon the taxable property of the said town, and the same shall be collected and returned as other town taxes, and when collected shall be paid to the commissioners, and this section shall be applicable to any assessment or assessments or to any installment or installments thereof heretofore or hereafter made against towns and to the interest heretofore and hereafter becoming due thereon, under section 1379, subdivisions 11 to 31, inclusive, of the statutes of 1898, and the acts supplementary thereto and amendatory thereof."

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

Approved May 11, 1903.