

No. 333, S.]

[Published June 1, 1903.]

**CHAPTER 439.**

AN ACT to amend section 1074, subdivision 1 of section 776 and section 430a of the statutes of 1898, relating to the limit of the rate of taxation in counties, towns and school districts.

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

**County levy; limitation.** SECTION 1. Section 1074 of the statutes of 1898 is hereby amended so as to read as follows: County levy; limitation. Section 1074. The county board shall also, at said meeting, determine by resolution the amount of taxes to be levied in their county for county purposes for the year, and also the amount to be raised by tax in each town for the support of common schools therein for the ensuing year, which shall not in any town be less than the amount apportioned to such town in the last apportionment of the income of the school fund; and by separate resolution, adopted by majority of the members of the board not prohibited from voting thereon by section 703, determine the amount of tax to be levied to pay the compensation and allowances of the county superintendents of schools and designate therein the cities exempt from taxation therefor; provided, however, that the total amount of county taxes assessed, levied and carried out against the taxable property of any county in any one year shall not exceed in the whole one half of one per centum of the total assessed valuation of said county for the preceding year as fixed by the state board of equalization, excepting in so far as a larger percentage may be necessary in order to meet indebtedness incurred prior to the passage and publication of this act.

**Roads and bridges.** SECTION 2. Subdivision 1 of section 776 of the statutes of 1898, relating to the powers of town meetings, is hereby amended so as to read as follows: Roads and bridges. 1. To vote to raise money for the repair and building of roads or bridges, or either; for the support of the poor and defraying all other charges and expenses of the town; provided, however, that the total taxes levied in any town for any one year for all town purposes, exclusive of school taxes

and liabilities heretofore lawfully incurred, shall not exceed in the whole, one and one half per centum of the total assessed valuation of such town for the preceding year, as equalized by the town board of equalization, unless a larger sum is needed for the building or repairing of highways or bridges, in which case the electors may vote and the proper authorities may levy, not to exceed one-half of one per centum in addition to the aforesaid one and one-half per centum; provided, further, that not exceeding one per centum additional may be levied for school purposes when under the township system of school government.

**Limitation of taxes.** SECTION 3. Section 430a of the statutes of 1898 is hereby amended so as to read as follows: Limitation of taxes. Section 430a. The total amount of school district tax hereafter levied in any school district in this state in any one year for building, hiring or purchasing any school building, and for the maintenance of schools, including teachers' wages and incidental expenses, shall not exceed two per cent. of the total assessed valuation of taxable property in such school district for the preceding year.

**Conflicting laws repealed.** SECTION 4. All acts and parts of acts conflicting with the provisions of this act are hereby repealed.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved May 22, 1903.