No. 565, A.]

[Published May 4, 1905.

## CHAPTER 159.

AN ACT to amend section 925—205 of the statutes of 1898 relating to sidewalks in cities.

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

Sidewalks, how made by city; collection of cost. Section 1. Section 925—205 of the statutes of 1898 as amended by chapter 173 of the laws of 1899 is hereby amended to read as follows:

Section 925-205. Whenever the owner of any lot or parcel of land so abutting upon any improved street or streets ordered to be improved, whereon the space for the sidewalk shall have been graded for ten days or more, shall neglect to lay a standard sidewalk, or one as good as the standard fixed by the common council, approved by the board of public works, it shall be the duty of such board to cause a standard sidewalk to be laid in front of such lot or parcel of land; and whenever the owner of any lot or parcel of land abutting upon that portion of any street or streets upon which any sidewalk ordered to be removed is situated shall neglect, for ten days after the passage and publication of an ordinance or resolution directing such removal and rebuilding, to lay in place of such sidewalk declared unsafe, defective or insufficient a standard sidewalk, or one as good as the standard, to be approved by the board of public works, according to the requirements of the resolution or ordinance of the common council, it shall be the duty of said board to remove such defective, unsafe or deficient sidewalk and to replace the same with a standard sidewalk in accordance with the requirements of said resolution or ordinance. Such work shall be let by contract in all cases where the estimated cost shall exceed one hundred dollars, and in all other cases it may be done without the intervention of a contract; and in all cases where the sidewalks shall be out of repair, \* \* \* should such portion thereof be in such condition that the board of public works do not deem it necessary to order the removal of the whole thereof, it shall be the duty of the board of public works to repair the same. Such board shall keep an accurate account of the expense of laying 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 city taxes upon real estate.

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

Approved May 3, 1905.

No. 699, A.]

[Published May 4, 1905

## CHAPTER 160.

AN ACT to correct an error and to appropriate certain money to E. D. Rinehard, county treasurer of Shawano county.

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

Purpose of appropriation. Section 1. There is hereby appropriated to E. D. Rinehard out of the general fund of the state the sum of ninety-four dollars and eight cents (\$94.08) the said sum having been paid by mistake into the treasury of the state.

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

Approved May 3, 1905.