

county judge, be appointed phonographic reporter of said county court, as provided by chapter 147, laws of 1903, and in which case he shall, in addition to the compensation hereinbefore provided, also receive the compensation as provided for in said chapter 147, laws of 1903.

Repeal. SECTION 10. Chapter 357 of the laws of 1883, and all acts amendatory thereof, are hereby repealed.

SECTION 11. This act shall take effect and be in force from and after its passage and publication.

Approved July 11, 1907.

No. 52, S.]

[Published July 13, 1907.

CHAPTER 565.

AN ACT to amend section 12, chapter 419 of the laws of 1905, making the same section 1379—22, of the statutes and to create sections 1379—22l, 1379—22m and 1379—22n of the statutes, relating to drainage districts.

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

SECTION 1. Section 12 of chapter 419, laws of 1905, is amended and made a section of the statutes to read:

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SECTION 2. There are added to the statutes three new sections to read:

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Approved July 11, 1907.

(In effect from and after date of publication.)

Drainage district assessments: installments, maturity, interest. SECTION 1379—22. (1) At the time of confirmation of such assessments, it shall be competent for the court to order the assessment for construction of new work to be paid in not more than fifteen installments of such amounts and at such times as will be convenient for the accomplishment of the proposed work, or for the payment of the principal and interest of such notes or bonds of said district as the court shall grant authority to issue, for the construction of new work. The court may also by such order fix a date on which the first installment of the assessments for construction shall become due, not more than five years after the date of the order, and each of said installments shall draw interest from the date of said order.

Assessment a lien relievable before commissioners borrow. (2) Unless otherwise provided by said order, such assessment shall be payable at once; and from the time of the entry of said order, and the filing of notice thereof with the register of deeds, assessments for construction of new work and additional assessments and interest thereon shall be a lien upon the lands assessed until paid. Any owner of land, or any corporation assessed for construction, may at any time, * * * *before the commissioners have entered into a contract to borrow money for said drainage district and issue security therefor based upon said assessment*, pay into court the amount of the assessment against his land or any tract thereof or against any such corporation. Said payment shall relieve said lands from the lien of said assessment and said corporation from all liability on said assessment.

(Ch. 565, 1907.)

Drainage districts: competitive proposals to furnish money. SECTION 1379—221. Whenever the commissioners shall desire to borrow money upon notes or bonds to be paid during a series of years or after a period exceeding three years, they shall by public advertisement first invite proposals to furnish the money desired at the most favorable rate of interest, or, if bonds or notes shall be issued at six per centum, proposals to take the same at the best premium; and until such advertisement be made without success they shall not negotiate privately such notes or bonds as aforesaid.

(Ch. 565, 1907.)

Quarterly financial accounting by commissioners. SECTION 1379—22m. On or before the fifteenth day of January, April, July and October in each year from the time of their appointment until their final discharge, the commissioners shall make and file with the clerk of the circuit court a true and particular account of their receipts and expenditures during the quarter-year ending with the last day of the preceding month, in which shall be set down the dates, sources and amounts of receipts, the dates, purposes and amounts of expenditures, all as actually having occurred; and the vouchers of such expenditures shall be filed with such account. Such account shall be verified by the oath of one or more of the commissioners, and, together with the vouchers, be carefully preserved by the clerk as part of the papers in the proceeding. The first account filed after this act shall begin with the first transaction of commissioners after their original appointment.

(Ch. 565, 1907.)

Taxpayers may except to the accounting; trial and costs. SECTION 1379—22n. At any time within thirty days after the filing of such an account any taxpayer may file exceptions thereto, specifying the items objected to and the grounds of objection, and give notice in writing to the commissioners thereof. Thereupon the exceptions shall stand for trial before the court, and an issue in form of an action may be ordered for a jury trial, and judgment shall be rendered for or against the district, with right of appeal as in other cases. Costs may be adjudged to the commissioners against the party filing exceptions if they are not sustained, and, in the discretion of the court, if but partly sustained. If the items excepted to be wholly disallowed, and in all other cases when the commissioners shall exceed their authority, the taxable costs of proceedings shall be adjudged against the commissioners and not against the district.

(Ch. 565, 1907.)

Streams; alteration of courses. SECTION 1379—28. When qualified the commissioners may do all necessary acts in the surveying, laying out, constructing, repairing, altering, enlarging, cleaning, protecting and maintaining any ditch, drain, levee or other work for which they shall have been appointed, including constructing all necessary bridges, crossings, embankments, protections, dams and lateral drains, clearing out and