

## CHAPTER 160.

[Published March 14, 1878.]

AN ACT to amend chapter five hundred of the private and local laws of 1868, entitled an act to consolidate and amend an act to incorporate the city of Madison, and the several acts amendatory thereof, approved March 6, 1868, and to declare the true intent and meaning of certain provisions therein contained.

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

When fiscal year to commence—determination of amount and levy of taxes.

For bonded debt.

For school purposes.

For cemetery purposes.

For general fund.

SECTION 1. The fiscal year of the city of Madison shall commence on the first day of September, on which day, or as soon thereafter as the certificate of the county clerk, stating the amount of state and county taxes apportioned to the city of Madison, shall be received, the city clerk shall notify the mayor, who shall call a special meeting of the council as soon as practicable, at which meeting, or within five days thereafter, the council shall, by resolution, determine what amount of money, including the estimated revenues of the city not derived from direct taxation, for the current fiscal year, will be required for all city purposes during that year; and the council shall thereupon, by resolution, levy a tax, which together with the tax required to be levied for state, county and county school purposes, and for delinquent taxes of the preceding year, shall not exceed in amount two per cent. of the assessed value of the real and personal property of the city for that year. Of the amount so levied, a sum equal to six-tenths of one per cent. of the assessed valuation of the real and personal property of the city shall be set apart and used for the payment of interest and principal on the bonded debt of the city, so long as any such debt shall remain unpaid; and a further sum equal to four-tenths of one per cent. of the assessed valuation of the real and personal property of the city (or such less sum as the board of education may, by resolution, determine to be sufficient) shall be set apart and used for the payment of the current and contingent expenses of the city schools, and for no other purpose whatever. And such sum as shall be included in the estimates made in pursuance of this section for Forest Hill cemetery shall be set apart and used for the payment of the expenses of the maintenance of said cemetery and for no other purpose. And the remainder of the tax levied under the provisions of this

section shall constitute the general fund of the city. All resolutions for the purpose of levying taxes shall require for their passage an affirmative vote of two-thirds of all members of the common council.

SECTION 2. The provisions of section two of chapter twenty-two of the private and local laws of the year 1872, authorizing the council in cases of emergency or necessity to make temporary loans of money for current expenses not exceeding the sum of five hundred dollars per month during the year 1872, are hereby extended for the term of one year from January 1st, 1873, and all such loans shall be paid out of the taxes levied in the year 1873, for general city purposes.

Provisions for loan extended.

SECTION 3. The city treasurer shall charge and collect no fee whatever on any tax paid on or before the 10th day of January in each year, and upon all taxes paid after that day, he shall charge and collect two per cent. fees, to be added to the amount of taxes and collected with the same, but the whole compensation of the city treasurer shall in no case exceed eight hundred dollars a year, and all fees collected by him exceeding that amount shall be paid by him into the general fund of the city.

Fees of the treasurer.

SECTION 4. It is hereby declared that the true intent and meaning of section fourteen of chapter seven, of chapter five hundred of the private and local laws of 1868, entitled "an act to consolidate and amend an act to incorporate the city of Madison, and the several acts amendatory thereof," was and is that five per cent. should be added to the taxes remaining unpaid upon all delinquent lands and lots returned by the city treasurer to the treasurer of Dane county, and said treasurer shall make his return to the treasurer of Dane county, of the taxes so remaining unpaid, adding thereto the five per cent. mentioned in this act.

Meaning of certain provisions defined.

SECTION 5. No per diem whatever shall be paid to any police officer in the city, except in those cases where the mayor is authorized to appoint special police on election days or other public and unusual occasions, and in such cases no such special police shall be paid any compensation for such services out of the city treasury, unless otherwise ordered by a vote of three-fourths of all the members of the common council.

Pay of regular and special police.

SECTION 6. All acts and parts of acts contravening the provisions of this act are hereby repealed.

SECTION 7. This act shall be deemed a public act, and shall take effect and be in force from and after its passage.

Approved March 13, 1873.