

in which other liens upon logs and timber are enforced under the general laws of Wisconsin, or the lien law: upon logs and timber applicable to Chippewa county *provided, however*, the said Loren D. Brewster, Alexander McLaren and Michael Maguire, their heirs or assigns shall not be entitled to collect or receive any toll whatever, unless the expense of driving said logs or timber shall be reduced by the use of said dams.

SECTION 4. This act shall be in force from and after its passage and publication.

Approved March 10, 1874.

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## CHAPTER 229.

[*Published March 17, 1874.*]

AN ACT to authorize counties, towns, cities and villages to levy a tax for the building and aiding in the building and construction of bridges in certain cases, and to issue bonds in aid thereof.

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

SECTION 1. Any county, town, city or village bordering upon any of the navigable rivers of this state, or meandered streams or rivers, are hereby authorized to vote and levy a tax not to exceed two per centum upon the assessed valuation of the property in such county, town, city or village, as the same appears from the last assessment roll, or rolls in said county, town, city or village, for the purpose of building, erecting, constructing or maintaining a bridge across such navigable or meandered stream or river, or for the purpose of aiding in the construction, building and maintaining such bridge.

May levy tax to build bridges.

SECTION 2. Any county, town, city or village in this state is hereby authorized to issue the bonds of such county, town, city or village, to an amount not to exceed two per cent. upon the last assessed valuation of the property in such county, town, city or village, for the purpose of constructing, building or aiding in the construction or building of a bridge across any navigable river or meandered stream or river wholly or in part within such county, town, city or village, or bordering thereon: *provided*, that in case a tax shall have been levied for such purpose in the county, town,

May issue bonds.

city or village, then bonds for such purpose shall not be issued for an amount exceeding the difference between such tax and two per cent. on the net assessed valuation of the property in such county, town, city or village.

**Tax how raised.** SECTION 3. No tax shall be levied or bonds issued for the purposes herein provided for, by any county, town, city or village of this state, without the consent and vote of a majority of the county board of supervisors of the county, the town board of supervisors of the town, the board of aldermen of the city, or the trustees of the village, as the case may be, and not until the same shall have been authorized by a majority vote of the electors voting, of such county, town, city or village, as the case may be, at an annual election in such county, town, city or village, or at a special meeting in such county, town, city or village, called specially for the purpose of considering the voting and levying of such tax, or the issuing of such bonds.

**Bonds, how executed.** SECTION 4. All bonds issued by any county, town, city or village under the provisions of this act, shall be signed by the chairman of the board of supervisors of the county or town that issues the same, the mayor of the city and president of the village, and countersigned by the clerk of the county, town, city or village, as the case may be, and issued in such denomination, for such time, and at such rate of interest not to exceed ten per cent., as may be determined by said board of supervisors, board of aldermen or trustees.

**Tax, how collected.** SECTION 5. All taxes levied by any county, town, city or village under the provisions of this act, for the purposes herein provided for, shall be levied and collected in the same manner as county, town, city and village taxes are levied and collected by law respectively.

**Shall pay principal and interest at maturity.** SECTION 6. Every county, town, city or village which shall issue bonds in pursuance of the provisions of this act, shall be liable in law to pay at maturity, the principal and interest upon all such bonds issued by it, and every such county, town, city or village shall annually levy and collect a tax on all taxable property therein for the payment of all moneys to become due upon such bonds, principal or interest, and the moneys so raised shall be kept as a separate fund and strictly applied to that purpose.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved March 10, 1874.