

No. 118, A.]

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## CHAPTER 310.

AN ACT relating to special assessments for grading, paving and improving streets, and the issue of improvement bonds therefor, in cities of twenty thousand inhabitants and upwards.

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

Extension of  
payment of  
assessment of  
benefits, how  
made.

SECTION 1. Whenever, in any city having a population of twenty thousand inhabitants or more, the grading, paving or repaving of any street or avenue, with a permanent paving, having a concrete foundation, shall, in any manner, have been duly authorized, and a specification, together with an estimate of the cost of such work, has been prepared and filed, and the necessary assessments of benefits and damages against the several lots, parts of lots or parcels of land, which may be deemed benefited or damaged by the proposed permanent improvement, shall have been made and approved or confirmed, and the contract for such improvement shall have been entered into, the board of public works, or, in the absence of the existence of such board, the common council, is hereby authorized, within two weeks, after the letting of such contract, by resolution to determine that any owner or owners of any lots, parts of lots or parcels of land which may be assessed with benefits on account of such permanent improvement, shall have the option at any time within thirty days after the passage and publication of such resolution to apply for an extension of the payments of such assessments of benefits to his or their property by paying therefor in equal annual installments for such a period as the board of public works or the common council may in such resolution determine, not less than five and not exceeding ten years, the first installment to become due and payable, without interest, immediately after the completion of the first tax sale succeeding the date of the bond hereinafter provided for.

SECTION 2. Any owner or owners of any lots, parts of lots or parcels of land, which may be as-

sessed with benefits on account of any such permanent improvement, may, within thirty days after the passage and publication of such resolution, make application to the board of public works, or, in the absence of the existence of such board, to the city clerk, for the extension of the payment of such assessment of benefits to his or their property, and such application shall contain an agreement that in consideration of the privilege granted by such resolution, he or they will make no objection to any illegality or irregularity in regard to the assessments against his or their property, and will pay the same in equal annual installments, together with interest upon the unpaid balances, at a rate of interest not exceeding six *per centum per annum*, and for such a term of years as in such resolution may have been provided. Such application shall also contain a brief description of the property and that the applicant is the owner thereof. After the expiration of the time within which such application may be made, an assessment list shall be prepared containing a description of each piece of property, the owner or owners of which have agreed to pay for such improvement in installments, showing the amounts chargeable to such property, together with the necessary columns to which the installment assessments shall be extended, showing the amount of each installment and interest, and when payable, and a copy of each such assessment list shall be filed with the city clerk, the city comptroller and the city treasurer. In all cases where such agreement has not been signed within the time limited, the entire assessment shall be payable in the manner and at the time as is now provided for the payments of assessments on account of street or other improvements.

Application for extension, when to be made.

What to contain.

Assessment list to be prepared; what to contain.

SECTION 3. Whenever any contract is entered into for such permanent improvement, such contract shall, in addition to the requirements now provided for by law in such cases, stipulate that the contractor shall receive, to apply in payment of the contract price, street improvement bonds upon or against the several lots, parts of lots or parcels of land, the owner or owners of which have agreed, as hereinbefore provided, to avail themselves of the privilege of paying for such

Contract for improvement to contain agreement to accept bonds in payment.

improvement in equal annual installments; and upon the completion and performance of such contract, the contractor shall receive on account and in payment for his work, said bond or bonds upon or against said several lots, parts of lots or parcels of land, to an amount not exceeding the assessment of benefits against such lots, parts of lots or parcels of land, by reason of such permanent improvement.

Street im-  
provement  
bonds, when  
may be issued  
against lots,  
etc.

SECTION 4. After the performance and completion of any contract for the grading or the paving and repaving of any street or avenue with a permanent pavement, having a concrete foundation, and in case the owner or owners of any lot, parts of lots or parcels of land fronting or abutting on such street or avenue shall have applied for an extension of time for the payment of assessments as provided in section 2, of this act, the board of public works, or, in the absence of the existence of such board, the city clerk, shall issue bonds against said lots, parts of lots, or parcels of land, for the amounts chargeable against such property, said bonds to be made payable within the time limited in the resolution, which may have been passed in accordance with section 1, of this act. Such bonds shall be designated as "Street Improvement Bonds;" shall bear the name of the street or avenue for which they are issued; shall be made payable to the contractor doing the work, or bearer; shall be made negotiable; shall state the amount of work done by the contractor, the nature thereof, and a description of the property upon which the same is chargeable; shall be issued in the name of the city and countersigned by its comptroller, but neither the city nor any officer thereof shall become liable or holden for any part thereof, either principal or interest, excepting for so much as has been actually collected by the city treasurer for the payment of such part of the improvement for which such bonds have been issued. Such bonds shall bear interest at a rate not exceeding six *per centum per annum*, from and after the first day of February succeeding the date of issue, and shall have attached thereto coupons, each in amount equal to the annual payment due on such bond, together with the accrued interest. Said coupons

Bonds, form  
of.

Rate of inter-  
est.

and bonds shall be payable at the office of the city treasurer, immediately after the completion of the tax collection each year to the extent of the moneys received by him on account of the improvements for which such bonds have been issued. Said bonds shall be a first lien against any lots, parts of lots, or parcels of land, and in case of failure of the payment of any installment or interest thereon, when the same becomes due, the whole amount of such bond, together with the interest chargeable against any such lot, parts of lots or parcels of land, the owner or owners of which has failed to pay the annual assessment or interest, shall, at the election of the holder of such bond, to be exercised within thirty days after such default, forthwith become due and payable and may be recovered in any court of competent jurisdiction, as mortgages are foreclosed, recovering a reasonable attorney's fee and costs. The owner or owners of any lots, parts of lots or parcels of land upon which bonds are issued, may at any time pay to the city treasurer the entire unpaid assessment and accrued interest, and receive a release of the lien and assessment against his property by paying to the city treasurer, in addition to said assessment and accrued interest, interest on said bonds for the period of three months after such payment of the assessment. The issuance of said bonds shall be conclusive evidence of the regularity of all previous proceedings and the validity of said lien. No error or irregularity upon the part of any taxing or other officer in connection with the making of such assessments or issue of such bonds, not going to the substantial justice of the case, shall invalidate said bonds.

Bonds to be first lien; when may be foreclosed.

Assessment may be paid at any time.

SECTION 5. The proper city official shall, in preparing the annual tax roll, enter the amount of the annual installment assessment, together with the accrued interest, against the several pieces of property on said tax roll according to the assessment list prepared and filed in the office of the city clerk for the term of years that such installment assessment list may cover, and until the entire amount chargeable to such property on account of the permanent pavement improvement, and the interest thereon, shall have been taxed and levied against such property; and such assessment shall be collectable by the city

Annual installment assessment to be entered on tax roll.

Treasurer to keep separate account.

treasurer, as other taxes are collected by him. The city treasurer shall keep a separate account of the funds arising from the collection of such installment assessments and interest, and such funds shall not be diverted to the payment of any other improvement than that for which the same were collected, and he shall enter upon each assessment list, in its proper column and place, such amounts as have been paid, and such lists shall be open to the public for examination. As soon as the coupons or bonds shall have been paid by the city treasurer, he shall cancel the same and turn them over to the city comptroller, by whom they shall be kept on file.

Property fronting on street, when to be exempt from assessment.

SECTION 6. No property fronting on any street or avenue shall be exempt from any assessment of benefits on account of the paving of such street or avenue with a permanent pavement having a concrete foundation, until such property shall have paid in the aggregate in assessments for street pavements in front thereof, the sum of three dollars per square yard for all that part of the roadway directly in front of or abutting such property, and lying between the curb line and the center of such roadway of said street. Where any property has paid less than said amount it shall be liable for any difference up to the amount of three dollars.

SECTION 7. All acts or parts of acts which are inconsistent with this act, or not in harmony with its provisions and operation, are hereby declared to be modified, amended, superseded or repealed in so far as they interfere or are at variance with the true intent, meaning and operation of this act. This act shall take effect and be in force from and after its passage and publication.

Approved April 20, 1893.