

premises shall cease to be so used, their exemption from taxation shall cease.

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

Approved April 19, 1895.

No. 577, A.]

[Published April 23, 1895.

## CHAPTER 293.

AN ACT to limit the rate of taxation in counties and towns.

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

SECTION 1. Section 1074, of the revised statutes of the state of Wisconsin, is hereby amended by adding thereto the words: "Provided, however, that the total amount of county taxes assessed, levied and carried out against the taxable property of any county in any one year shall not exceed, in the whole, three per cent. of the total assessed valuation of said county for the preceding year as fixed by the state board of equalization; except in cases where a larger percentage may become necessary in order to meet indebtedness incurred by said county prior to March 1, 1895."

County taxes shall not exceed 8 per cent.

SECTION 2. Subdivision 1, of section 776, of Sanborn and Berryman's annotated statutes of the state of Wisconsin, is hereby amended by striking out all after the word "town" in the fourth line and inserting the following, to-wit: "provided, however, that the total taxes levied in any town in this state for any one year for all purposes, including taxes for schools, whether under the district or township system,

Town taxes shall not exceed 8 per cent.

by the electors of said town at any regular or special town meeting of said town, or by the supervisors of said town, shall not exceed three per centum of the total assessed valuation of such town for the preceding year as equalized by the county board of equalization; except that a larger percentage may be levied when necessary to pay indebtedness incurred prior to March 1, 1895." So that said section will read when amended as follows:

Section as amended.

1. To vote to raise money for the repair and building of roads and bridges, or either; for the support of the poor and defraying all other charges and expenses of the town; provided, however, that the total taxes levied in any town in this state for any one year for all purposes, including taxes for schools, whether under the district or township system, by the electors of said town, at any regular or special town meeting of said town, or by the supervisors of said town, shall not exceed three per centum of the total assessed valuation of such town for the preceding year as equalized by the county board of equalization; except that a larger percentage may be levied when necessary to pay indebtedness incurred prior to March 1, 1895.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved April 19, 1895.