

be recorded in the office of the register of deeds in the county where the lands lie, and shall be received in any action relating to said land as evidence equal to the original record.

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

Approved April 14, 1899.

No. 238, S.]

[Published April 15, 1899.]

CHAPTER 186.

AN ACT to amend section 925-119 and 925-142 of the Wisconsin statutes of the year 1898 relating to levy of school taxes in cities.

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

Board of education to determine public school budget prior to March 1st. Council to levy tax.

SECTION 1. Section 925-119 of the Wisconsin statutes of 1898 is hereby amended by striking out of the second line thereof the words "as early as" and inserting in lieu thereof the words "prior to," and also by striking out of the same line the word "October" and inserting in lieu thereof the word "March," and by striking out of the sixth line of said section the words "and the same, or so much as they shall approve" and by inserting in lieu thereof the words "at the first regular meeting thereof in March. It shall be the duty of the common council to consider such estimate and by resolution duly adopted prior to the first day of April, determine the amount to be raised by city taxation for school purposes for the ensuing year, which amount so fixed" and by striking out of the eighteenth and nineteenth lines of said section the words "in cities to which this section applies the" and by

transposing the two provisional clauses in said section beginning respectively "provided" and "provided further," so that said section as amended shall read as follows: Section 925-119. The board of education shall prior to the first day of March each year make an estimate of the expenses of the public schools for the ensuing year, including all necessary incidental expenses and the amount thereof which it will be necessary to raise by city taxation and certify the same to the city clerk who shall lay the same before the common council at the first regular meeting thereof in March. It shall be the duty of the common council to consider such estimate and by resolution duly adopted prior to the first day of April, determine the amount to be raised by city taxation for school purposes for the ensuing year, which amount so fixed shall be included in the annual budget to be raised by a tax called the city school tax, which shall be collected the same as other taxes. It shall be the duty of the city treasurer to set aside and keep all moneys raised in any way for school purposes, whether by the state, the county or the city, coming into his funds in a separate fund to be called the school fund, and to pay out the same upon the orders of the board of education, signed by its president and certified by its secretary; provided that teachers' and janitors' salaries may be included in a single order each month in the form of a pay roll to be signed and certified as aforesaid; provided further, that in any city adopting this chapter, if at the time of such adoption the board of education or school board shall have power to levy the city school tax or the district school taxes, such power shall continue unaffected by this chapter, and this section shall not apply to such city nor be in force therein until specially adopted by a vote of three-fourths of the members of the council.

Tax, how
expended.

SECTION 2. Section 925-142 Wisconsin statutes of 1898 is hereby amended by striking out of the second line of said section the words "and

Budget of
various city
departments
to be made by
Oct. 1st.

Council to
levy tax.

except" by striking out the whole of the third line of said section and by striking out of the fifth line the words "their respective departments" and inserting in lieu thereof the words "such departments," so that said section as amended shall read as follows: Section 925-142. On or before the first day of October in each year the board of public works, if there be one, shall file with the city clerk a detailed statement of the amount of money that will be required for the ensuing fiscal year in such department, and the city comptroller or the officer performing his duties shall likewise file a statement of the amount required by the police and fire departments, the general and library fund, and for the purpose of paying interest for the ensuing year on the public debt and five per cent. of the principal thereof. The city clerk shall place such estimates before the council at its next regular meeting, and the council shall thereupon by resolution, levy such sums of money as may be sufficient for the several purposes for which taxes are authorized not exceeding the amount provided by section 925-142a. And in making such levy they shall take into consideration the estimated amount that will be received by the city during the fiscal year from licenses or from any other source.

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

Approved April 14, 1899.