

No. 333, A.]

[Published July 25, 1919.

CHAPTER 610.

AN ACT validating contracts for grading, paving, macadamizing or otherwise improving a street or highway or part thereof in towns containing not less than five hundred inhabitants and having therein one or more unincorporated villages, validating taxes and assessments therefor and providing for reassessment in certain cases and their collection and payment.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Every contract which has been heretofore substantially performed for the grading, paving, macadamizing or otherwise improving any street or highway or part thereof made by the town board of any town, containing not less than five hundred inhabitants and having therein one or more unincorporated villages, is hereby validated.

SECTION 2. Where any tax or assessment heretofore levied or assessed by any such town board assuming to exercise the powers relating to villages and conferred on village boards, upon lots, tracts or parcels of ground fronting or abutting upon such street or highway or part thereof so graded, paved, macadamized or otherwise improved is invalid because of such work having been done without authority of law, or for failure to observe any provision of law, or because of any act or defect in the proceedings upon which such assessment or tax is based, the town board of such town, except where such street or highway or part thereof is located wholly within the limits of a city incorporated since such contract was made, is hereby clothed with the powers relating to villages and conferred upon village boards by sections 905 and 907, inclusive, of the statutes, and such town board for the purpose of paying the cost of work done under and pursuant to any contract of the character specified in section 1 of this act may levy and cause to be collected upon lots, tracts, or parcels of ground fronting or abutting upon such street or part of street so improved and upon the owners thereof, a tax sufficient to pay the expense of constructing such improvement opposite to such property to the center of the street or such proportion thereof not less than one-half, as they shall deem justly assessable to such property, if they think the whole ought not to be so assessed, in which case the remainder shall be paid from the town treasury. If any tax levied under this section shall prove insufficient to pay the cost of proportion thereof assessed to such property, such town board may levy an additional tax thereon to make good such deficiency.

SECTION 3. All such taxes and assessments shall be collected by the town board acting as a village board, the town clerk acting as street commissioner, and by the town and county officers, in the way and manner provided by sections 906 and 907 of the statutes, unless such street or highway or part thereof is now wholly located within the limits of a city incorporated since such contract was made.

SECTION 4. Where any tax or assessment heretofore levied or assessed of the character mentioned in section 2 of this act is invalid for any of the reasons therein mentioned, and such street or highway or part thereof so improved shall be located wholly within the limits of a city incorporated since such contract was made, the common council, board of public works, city clerk and other officials of such city for the purpose of paying the cost of work done under and pursuant to any contract of the character specified in section 1 of this act, shall without delay, proceed to determine the benefits and damages accruing from such work to each lot, tract or parcel of ground fronting or abutting upon such street or highway or part thereof so improved, and assess benefits and damages therefor against such lots, tracts or parcels of ground, levy and collect taxes and proceed in all respects as provided by the general charter law, chapter 45t of the statutes, and all the provisions of said chapter shall be considered as applicable to the proceedings for the assessment, levy and collection of such taxes. Improvement certificates of the character prescribed by section 925—188 of the statutes shall be issued to the contractor or his assigns. Such city shall pay to the contractor, or his assigns, the difference between the amount of such certificates and the cost of such work.

SECTION 5. This act shall take effect upon passage and publication.

Approved July 18, 1919.

No. 582, S.]

[Published July 25, 1919.

CHAPTER 611.

AN ACT to repeal subsection (6) of section 20.49, to amend paragraph (b) of subsection (3) of section 20.04 and to create subsection (7) of section 20.49 of the statutes, relating to the Wisconsin highway commission and making appropriations.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection (6) of section 20.49 of the statutes, as created by chapter 270, is repealed.