

no case shall the amount assessed to any parcel of real estate exceed the benefits accruing thereto by such improvement, and in no case shall any benefits be assessed except for grading, paving, *sidewalk*, curb, gutter, sewer or water mains or laterals, and in no case shall any assessment be made upon the real estate for any such work or improvement upon any established and existing road, street or highway until the governing board of the city, village or town in which said road, street or highway is located has by resolution determined that the public welfare will be promoted by such work and improvement.

(b) Where sidewalks have been installed adjacent to private property, section 62.17 shall govern in respect to keeping said sidewalks in repair and free from snow, ice and obstructions; provided that the county board shall have the powers in said section vested in the common council, and the county highway committee shall have such powers as are in said section vested in the board of public works, and the word "city" shall mean the county. Where private homes are built upon lands abutting on any portion of a parkway and such houses face the parkway drive and said drive is the means of entrance to said lands, similar to any city street, then the responsibility for maintaining the area between the parkway drive and the private property lot line shall be that of the abutting property owner.

Approved April 20, 1943.

No. 401, A.]

[Published April 21, 1943.

CHAPTER 74.

AN ACT to create chapter 505, laws of 1935 (section 71.60, statutes of 1941), section 1 (3), transferring the proceeds of 60 per cent surtax to a postwar rehabilitation trust fund to be used exclusively for rehabilitation of Wisconsin veterans of World War II.

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

Chapter 505, laws of 1935 (section 71.60, statutes of 1941), section 1 (3) is created to read:

(71.60, Statutes of 1941) (Chapter 505, Laws of 1935) (Section 1) (3). The entire proceeds of the tax imposed by this sec-

tion, applicable to income of 1942 or corresponding fiscal year and collections made after the effective date of this subsection applicable to any prior year, shall be transferred to a separate fund in the state treasury known as the "Postwar Rehabilitation Trust Fund" which shall be used exclusively for medical, educational and economic rehabilitation of returning Wisconsin veterans of World War II. The state department of taxation shall certify to the secretary of state on July 1, 1943, and every 3 months thereafter, the net collections of said tax applicable to income of 1942 or corresponding fiscal year and net collections made after the effective date of this subsection applicable to any prior year and thereupon the secretary of state shall transfer the amount so certified from the general fund to postwar rehabilitation trust fund.

Approved April 20, 1943.

No. 82, A.]

[Published April 27, 1943.]

CHAPTER 75.

AN ACT to repeal 40.88 (2) of the statutes, relating to the apportionment of common school funds to county and state institutions which provide educational facilities.

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

40.88 (2) of the statutes is repealed.

Approved April 26, 1943.

No. 159, A.]

[Published April 27, 1943.]

CHAPTER 76.

AN ACT to amend A 58.36 (6) and A 58.37 (1) of the statutes, relating to the powers and duties of the state department of public welfare.

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

SECTION 1. A 58.36 (6) of the statutes is amended to read:

A 58.36 (6) The functions, powers and duties vested in the industrial commission relative to the adjudication of claims