paragraph (b) of subsection (1) and subsection (4) of section 20.05 of the statutes are amended to read: (20.05) (1) (Introductory Paragraph) Annually, beginning July 1, \* • 1927 thirty • • eight thousand dollars for the execution of his functions. Of this there is allotted:

- (1) (b) To the assistant state treasurer an annual salary of

  \* \* four thousand \* \* \* dollars.
- (4) On \* \* July 1, \* \* 1927, and annually thereafter, such sum as may be required, not to exceed \* \* \* seventeen thousand five hundred dollars, to pay the expense of administering the tax on motor vehicle fuels imposed by chapter 78 of the statutes.

Section 2. This act shall take effect July 1, 1927. Passed over veto.

No. 659, A.]

[Published July 23, 1927.

## CHAPTER 437.

AN ACT to create section 59.083 of the statutes, relating to powers of counties, cities, towns and villages in certain cases. The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 1. A new section is added to the statutes to read: 59.083 (1) Except as elsewhere specifically provided in these statutes, the county board of any county with a population of two hundred fifty thousand or more is hereby vested with all powers of a local, legislative and administrative character, including those conferred under section 3 of article XI of the constitution of this state, and including without limitation or restriction because of enumeration, the subject matter of water, sewer, streets and highways, fire, police and health, and to carry out these powers through the creation of districts for different purposes, and the issuing of bonds, assessment certificates and improvement bonds or any other evidence of indebtedness. The powers hereby conferred may be exercised by the county board in any town, city or village or part thereof located in such county upon the request of the governing body of any such town, city or village, evidenced by a resolution adopted by a two-thirds vote of the members elect of such governing body, designating the particular function, duty or act and the terms, if any, upon which the same shall be exercised by the county board. Such resolution shall further provide whether the authority or function is to be exercised exclusively by the county or jointly by the county and the town, city or village and shall also find that the exercise of such power by the county would be in the public interest.

- (2) Upon the receipt of the resolution described in subsection (1), the county board shall, by a resolution adopted by a two-thirds vote of its membership, elect to assume the exercise of such function, upon the terms and conditions set forth in the resolution presented by the town, city or village.
- (3) After and upon the adoption of such resolutions the county board shall have full power to legislate upon and administer the entire subject matter committed to it, and among other things, to determine, where not otherwise provided by law, the manner of exercising the power thus assumed.
- (4) The town, city or village concerned may enter into necessary contracts with the county and appropriate money to pay to the county the reasonable expenses incurred by it in rendering the services assumed. Such expenses may be certified, returned and paid as are other county taxes and charges. Said towns, cities and villages are vested with all necessary power to do the things herein required and to do all things and to exercise or relinquish any of the powers herein provided or contemplated.
- (5) The powers conferred by this section shall be in addition to all other grants of power and shall be limited only by express language.

Section 2. This act shall take effect upon passage and publication.

Approved July 22, 1927.