

## CHAPTER 123.

[Published March 14, 1873.]

AN ACT to authorize boards of trustees of incorporated villages to build or repair sidewalks and gutters.

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

May levy tax to build or repair sidewalks and gutters.

SECTION 1. Whenever the board of trustees of any village incorporated under any general or special law of this state, shall determine to build or repair any sidewalk or gutter in any street, highway or alley of said village, said board of trustees may levy and cause to be collected, such sum or sums as they may estimate to be necessary for that purpose, by tax against the owners of the lots, pieces or tracts of land bounding that side of the street where said sidewalk or gutter is ordered to be built or repaired. Such part of the tax necessary to build or repair said sidewalk or gutter shall be assessed against each of the owners of the lots, pieces or tracts of land along the line of said sidewalk or gutter, and bounding the same, as shall be sufficient to construct or repair said sidewalk or gutter along and contiguous to the respective lots, pieces or tracts of land of said owners. In case any such tax shall prove insufficient to pay the expenses of building or repairing any such sidewalk or gutter, said board of trustees shall have power to levy and collect such deficiency in the same manner as the original tax was levied and collected.

Shall deliver list of property holders to street commissioner—he shall give notice.

SECTION 2. Whenever the board of trustees shall levy any tax for the purpose of building or repairing any sidewalk or gutter, they shall make out and deliver to the street commissioner of such village a list of the persons and a description of the property taxed, together with a warrant for the collection and expenditure of said tax ; and thereupon the street commissioner shall notify the persons named in such tax list, by publishing a notice two weeks in some newspaper published in said village, if there be one, or by posting up notices in three or more public places in such village, and shall specify in such notice a time or times not less than twenty days nor more than forty days from the date thereof, when the persons charged with taxes in such list may pay their taxes in labor, materials or money, and the persons charged with such tax may, at such time and place as may be required by the said street

commissioner, pay their taxes in labor or materials: *provided*, the labor or materials offered in payment for such taxes are such as may be required by the said street commissioner.

SECTION 3. At the expiration of forty days from the date of said notice given by the said street commissioner, he shall make out and deliver to the clerk of the town in which such village is situated, a certified list of the lots, pieces or tracts of land in said village, upon which any such sidewalk or gutter tax remains unpaid, with the amount of such delinquent tax upon each of said lots, pieces or parcels of land; and if such list shall be returned to said town clerk before the completion of the assessment roll of said town for the same year, the said clerk shall add said delinquent sidewalk or gutter taxes to said assessment roll, opposite to the description of the proper lots, pieces or parcels of land therein, and the said delinquent sidewalk or gutter taxes shall be collected with and in the same manner as the town taxes. If such list shall be returned to the town clerk after the completion of the assessment roll, and before the town treasurer's return of delinquent taxes, he shall deliver said list to the said treasurer, who shall collect the same with the other taxes in said village, and add what remains uncollected of said sidewalk or gutter taxes to his list of delinquent taxes returned to the county treasurer, who shall collect the same or sell the lots, pieces or parcels of land aforesaid, for such delinquent taxes, in the same manner as lands are sold for other delinquent taxes; and all subsequent proceedings in relation thereto shall be the same in all respects as in the case of lands sold for other delinquent taxes.

Shall make out certified list of lots, with amount of delinquent tax.

Treasurer to collect delinquent tax.

SECTION 4. Every town treasurer or county treasurer who shall collect or receive any money on account of such sidewalk or gutter taxes shall pay the same to the treasurer of the proper village, and take duplicate receipts therefor, and file one of said receipts with the clerk of his town or county.

Town and county treasurers to pay over to village treasurer.

SECTION 5. Whenever any street commissioner shall have returned any lots, pieces or parcels of land for delinquent sidewalk or gutter taxes, as herein provided, the board of trustees of such village shall be authorized to build or repair such sidewalk or gutter at the expense of said village: *provided*, nothing in this section shall be construed to release said land or the owner thereof from the lien and payment of such delinquent sidewalk or gutter tax.

If owners are delinquent, trustees may build or repair.

Different mode  
may be fol-  
lowed.

SECTION 6. When the law under which any village is incorporated contains a different mode of procedure from the one herein prescribed, the same may be followed.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved March 11, 1873.

## CHAPTER 124.

[Published March 14, 1873.]

AN ACT to appropriate to Thomas Kopff a sum of money therein named.

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

Appropriated.

SECTION 1. There is hereby appropriated to Thomas Kopff, out of any money in the state treasury not otherwise appropriated, the sum of three hundred and thirty-nine dollars, being payment in full for services rendered by him as assistant surgeon, 3d Wisconsin volunteers, from December 15th, 1864, to March 26th, 1865.

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

Approved March 11, 1873.

## CHAPTER 125.

[Published March 18, 1873.]

AN ACT to provide for auditing and paying the accounts of the clerk of the supreme court for fees in criminal and state cases.

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

May audit  
clerk's account.

SECTION 1. The secretary of state is hereby required to audit the account of the clerk of the supreme court of this state annually, in the month of December,