

## CHAPTER 213.

[Published March 24, 1873.]

AN ACT authorizing the construction of a levee along the Wisconsin river, in the counties of Columbia and Sauk.

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

May construct a levee upon the Wisconsin river.

SECTION 1. For the purpose of reclaiming the lands subject to overflow from the Wisconsin river, in times of high water, and protecting the highways from overflow, and enabling the proper authorities to keep them in a passable condition at all seasons, the authorities of the city of Portage and of the town of Caledonia, in Columbia county, and of Fairfield, in Sauk county, acting jointly or separately, are hereby authorized to construct a levee along the southerly banks of the Wisconsin river from any point in the city of Portage, or the town of Caledonia, to such point up the river into the town of Fairfield, and at such reasonable distance from the banks of the river, as may be necessary, and to maintain the same.

May appropriate and expend money, and levy tax to pay the same.

SECTION 2. For the purpose of defraying the expenses of constructing such levee, the authorities of the city and of the towns specified in section one of this act are hereby authorized to appropriate and expend such sums of money, and to levy a tax for the raising of such money, and at such time and to such an amount as may be necessary; and the authorities of the town of Caledonia are hereby further authorized to levy upon the land in said town, which will be immediately benefited by being protected from overflow by the construction of said levee, an additional tax sufficient to defray one-third of the expense of the cost of its construction, not exceeding the sum of fifteen hundred dollars, which tax shall be placed in the tax roll of said town in a separate column, and be collected and accounted for in the same manner as other taxes.

How apportionment of tax determined.

SECTION 3. For the purpose of determining the proper amount of tax each tract of land so benefited should bear, limited as specified in section two, the town board of supervisors of Caledonia shall ascertain what the cost of constructing such levee in said town will be, or has been, and notify the town assessor what one third of such amount is, and said assessor shall immediately proceed to assess against each tract of land

so benefited, the proper proportion of such amount as each tract, in his judgment, should bear.

SECTION 4. When the assessor shall have completed the assessment or apportionment of tax, herein provided for, he shall post notices in at least four of the most public places in said town, giving at least ten days' notice, that the chairman of the town board of supervisors of said town, together with the assessor and town clerk, will meet at the court house in Columbia county, on the day specified, as a board of review, for the purpose of hearing any person who thinks his assessment or apportionment too high; and if the board of review shall be satisfied that such assessment be too high, they shall have power to reduce it to such sum as they shall deem just, and to raise the assessment of other property to make up for the deficiency occasioned by the reduction. They shall have power to hear and examine any person or persons under oath in relation to the assessment of any property on said roll, and to correct any errors apparent in description of property, or otherwise. All statements made before the board, asking for a reduction of tax, shall be reduced to writing by the town clerk and be preserved in his office. When the board shall have completed its labors, the amount standing against each tract of land returned by the assessor, as corrected by the board, shall be taken as the amount of tax which each tract of land shall be subject to, and the said amount shall be carried into the tax roll by the clerk, as provided for in section two of this act.

Assessor shall give notice of meeting of board of review

Board may reduce assessment, and examine witnesses.

Determination of the board to stand as the tax.

SECTION 5. The authorities of the city and towns named in this act are hereby authorized to enter upon and pass over any inclosure or lands, together with all needful aid for estimating the cost of such levee, and locating, constructing and repairing the same.

May enter upon lands.

SECTION 6. The provisions of chapter one hundred and fifty two of the general laws of 1865, as far as they relate to awarding damages for laying out roads and the recording of them are, as far as practicable, made a part of this act, for the purpose of laying out and constructing the levee herein authorized to be constructed.

Provisions made a part of this act.

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

Approved March 17, 1873.