

made out by wards, and to show the taxable property, both real and personal, of each ward separately, is hereby repealed; but the common council shall have power, whenever they deem it expedient, to provide by ordinance for the establishment of separate ward funds, and for making out the assessment roll of the city, both as to real and personal property, by wards; and no tax heretofore or hereafter assessed in said city shall be held invalid for the reason that the real or personal property of said city was or was not assessed by wards, nor shall the omission to assess any real estate in said city to the owner, or as unknown, affect the validity of any tax or assessment.

SECTION 2. The city of La Crosse is hereby exempted from the provisions of chapter one hundred and seventy-nine of the general laws of 1861, entitled "an act to create the office of county superintendent of schools," except in the matter of making reports to the county superintendent of schools of La Crosse county. Exempt from county superintendent system

SECTION 3. All acts or parts of acts contravening or conflicting with the provisions of this act are, for the purposes of this act only, hereby repealed.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved March 18, 1873.

## CHAPTER 224.

[Published March 27, 1873.]

AN ACT authorizing county boards of supervisors to exercise jurisdiction over public highways in certain cases.

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

SECTION 1. In case any organized town in this state, either through its proper officers, or by a majority vote of its citizens refuses to repair any public highway in such town, it shall be lawful for parties feeling aggrieved thereby, to appeal from such decision to the county board of supervisors of the county in which the town is situated. May appeal from decision of county court.

SECTION 2. In case of an appeal being taken from such decision and signed by not less than fifteen freeholders of such town, it shall be the duty of the county County board shall examine highway.

board of supervisors, at any regular meeting of the same, to examine such highway, either by all the members thereof, or by a committee of the same, and if in their judgment repairs ought to be made, said board shall determine what amount is necessary to repair said highway, and assess the amount so determined to said town, which amount shall be collected in the same manner as the highway tax is now required to be collected.

Shall exercise jurisdiction.

SECTION 3. In case of an appeal as above specified, the county board of supervisors shall exercise the same jurisdiction over such highway as the town board of supervisors exercise over other highways in said town.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved March 18, 1873.

---



---

## CHAPTER 225.

[Published March 27, 1873.]

AN ACT to provide for levying and collecting a state tax for the year 1873.

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

State tax to be levied.

SECTION 1. There shall be levied upon all the taxable property of the state, and collected for the year 1873, a state tax of three hundred and twenty-one thousand, one hundred and ten dollars, in addition to the amount authorized to be levied by existing laws. Said tax shall be apportioned among and assessed upon the several counties of the state, and collected and paid into the state treasury as provided by law.

Secretary of state shall certify amount to each county.

SECTION 2. The secretary of state shall, at the time he is required by law to apportion the state tax among the several counties, also specially certify to each county the amount for which such county is in arrears to the state at the time of the apportionment of the state tax, which amount shall be levied and collected, and paid into the state treasury with the state tax for the year 1873.

County clerks to levy tax.

SECTION 3. It shall be the duty of the county clerks of the several counties to levy the amount of state taxes