No. 322, S.]

[Published May 3, 1895.

CHAPTER 384.

AN ACT to enable cities to levy a special tax for sewer constructions or improvements.

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

SECTION 1. The common council of any city May levy speof the second or third class organized under cial tax for construction of the general laws of this state, may levy, for a sewers. term not exceeding five years, a special tax not exceeding one-fourth of one per cent. per annum upon all the real and personal property taxable in such city, for either of the following purposes, to-wit:

1. For the planning, construction and completion of a general system of sewers and drains,

or either of them.

2. For the planning, construction and completion of any change or reconstruction of an established system of sewers and drains, or either of them: or

3. For such portion of the expense of such planning, construction and completion as said council may not find it lawful or expedient to charge to the particular property benefitted thereby in the manner provided by the charter of such city.

SECTION 2. Before any such tax shall be lev- To be sub-ied or any contracts or obligations entered into vote. in contemplation hereof, said council shall cause to be made and prepared a plan and specifications for the improvement proposed to be made, together with an estimate by the city engineer or suveyor, as the case may be, of the probable cost of such improvement; and said common council shall adopt and cause to be published, together with an abstract of the plan aforesaid and the engineer's estimate thereon, in the official city paper, a resolution submitting to the electors of said city the question

whether a special sewerage tax in an amount and for a number of years to be specified in said resolution, and not exceeding the limits aforesaid, shall be levied, and shall accompany said publication with a notice that said question will be submitted to a vote of the qualified electors of said city at a time therein to be named.

Election, when held.

SECTION 3. Such vote shall be taken not more than sixty nor less than twenty days after the publication of the said plans, estimate and resolution, in the same manner as other municipal elections are held in such cities, and may be held either at the regular municipal election or at a special election to be held for the purpose, and in either case the votes shall be received, counted and canvassed by the same officers and in the same manner prescribed in regular municipal elections. The ballots for such election shall in all cases be upon a separate ticket, and shall read:

Form of ballot,

For sewerage tax	
Against the sewerage tax	 •••

And shall be marked in the manner prescribed by the general election laws of the state of Wisconsin.

Council to let contract to lowest bidder.

SECTION 4. If a majority of all the votes cast upon said question shall be in favor of such sewerage tax, then and in that case the common council may advertise for bids and may let the contract for such work to the lowest bidder or bidders, if such bids shall be deemed reasonable, and may levy an annual tax not exceeding the amount or the time authorized by the electors, which tax shall be placed upon the tax roll and collected in the same manner as other special charges. No city shall contract to pay more in any one year pursuant of this act more than the amount of the special fund available in such year; but the proceeds of any such tax may be anticipated by the issuance of special sewerage bonds in the manner and under the limitations prescribed by other statutes of this state, and such tax when collected may be devoted to a special sewage bond sinking fund.

SECTION 5. This act shall take effect and be in force from and after its passage and

publication.

Approved April 19, 1895.

No. 2, S.]

[Published May 2, 1895.

CHAPTER 385.

AN ACT to amend section 4, chapter 284, of the laws of Wisconsin for the year 1893, entitled "An act placing roads within a town under the management of the town board."

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

Section 4, of chapter 284, of the Amending sec. 4, ch. 284, SECTION 1. laws of Wisconsin for the year 1893, is hereby laws of 1898. amended so as to read as follows: Section 4. Hereafter all taxes assessed for making and Road tax to be repairing roads in any town in this state shall be paid in money, and collected by the town treasurer at the same time, and in the same manner as other taxes are collected in said town for other town and county purposes and the taxes so collected shall be disbursed by said treasurer on warrants drawn by the town The amount of highway taxes that may be assessed in any town for any one year and the manner of making such assessment, shall remain the same as now provided for by section 1240, of the revised statutes and the amendments thereto; provided, in case there Petition for be filed with the town clerk fifteen days prior to question to the time of holding the annual town meeting a vote. the time of holding the annual town meeting a