No. 97, 8.]

[Published April 24, 1905.

CHAPTER 115.

AN ACT relating to the repair, rebuilding and constructing of sidewalks in incorporated villages.

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

Village board may compel construction or repair of sidewalk. SECTION 1. The village board of any incorporated village, incorporated under the general laws or special acts of the state, are hereby authorized, when in its opinion that any sidewalk in said village requires repairing, rebuilding or that a new sidewalk should be constructed, may without a petition or request direct the Street Commissioner or Committee on Streets to notify the owner of the lot or tract of land abutting on said sidewalk, required to be repaired, rebuilt or a new sidewalk to be constructed, to repair the same within twentyfour hours from the date of the service of the notice, or build a new sidewalk or rebuild the sidewalk within twenty days from the date of the service of the notice. The notice shall specify the materials to be used, how it should be constructed and the width. In case however the board has adopted an ordinance describing the materials used in the building and construction and width of sidewalks in such village, it shall be sufficient to mention the ordinance in such notice, and the said sidewalk shall be repaired, rebuilt or a new sidewalk built as provided in said ordinance. Said notice may be served on the owner of the lot or parcel of land abutting on the line of said sidewalk and bounded thereby, by delivering to or leaving at his residence, if residing within the village, a printed or written notice requiring such person therein named to build such new sidewalk, or rebuild or repair the same as the case may be, to the approval of the Street Commissioner, or Committee on Streets, and in the manner directed by said village board along the line of the lot or land so bounded. In case the owner is not a resident of the village or is a corporation, company or society of persons, the notice may be served on any agent or officer of such persons, corporation, company or society of persons, or the person having charge of such property within the village, in case there is

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no such person, agent or officer residing within the village, such notice may be posted in three public places in said village, or published once in the official paper of said village, if any be published therein.

Street commissioner may build or repair sidewalks, when. Section 2. In case any person, corporation, company or screety of persons shall fail to build, rebuild or repair such sidewalk within the time required by said notice, the Street Commissioner or Committee on Streets shall have authority to repair, rebuild or build the said sidewalk and certify and return the expense and cost thereof to the village clerk and all such cost and expense shall be and they are hereby delared a special tax against the owner and a lien on the lot or land bounded or abutting on said sidewalk so repaired, rebuilt or built anew.

Expense to be collected as tax on abutting property. Sec-TION 3. On the return of the Street Commissioner or Committee on Streets showing that he has repaired, rebuilt or built anew any sidewalk, and the persons liable therefor have not paid the cost or expense thereof, the same shall be paid out of the general fund of the village, and the village clerk in making out the general tax roll of the village next thereafter shall enter therein all such unpaid cost or expense for the repairing, rebuilding or building anew of sidewalks in a separate column opposite the names and descriptions of the property against which such tax remains unpaid together with the interest thereon at the rate of ten per cent per annum from the date such sidewalk was completed. If from any cause whatever such tax should not be entered on such tax roll the same may be placed on any tax roll thereafter. All such taxes shall be collected by the village treasurer in the same manner as the general taxes are collected and when collected shall be returned to the general fund. In case the treasurer is unable to find the personal property of which to make the collection of such tax he shall return the same to the county as other unpaid taxes are returned and credited to said vitlage.

Conflicting laws repealed. Section 4. All acts or parts of acts conflicting with the above and foregoing provisions are hereby repealed.

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

Approved April 22, 1905.