

No. 185, A.]

[Published June 22, 1907.]

CHAPTER 331.

AN ACT to amend subdivision 2 of section 1240, of the statutes, relating to highway taxes.

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

SECTION 1. Subdivision 2 of section 1240, of the statutes, is amended to read:

* * * * *

Approved June 21, 1907.

(In effect July 1, 1907.)

No. 154, A.]

[Published June 22, 1907]

CHAPTER 332.

AN ACT to appropriate money to the inter-county fair at Spring Green, Wisconsin.

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

State aid: audit of claims. SECTION 1. The secretary of state shall audit, as provided in section 1463, of the statutes, as amended by chapter 446, laws of 1905, the claim of the inter-county fair of Spring Green, Wisconsin, for state aid for the years of 1905 and 1906, and shall audit the claim of the said fair for state aid each year hereafter that said fair shall comply with the provisions of the said section 1463, as amended.

Appropriation. SECTION 2. There is appropriated out of any moneys in the state treasury not otherwise appropriated the sum of one thousand fifty-seven dollars fifty cents or so much

ing the business of life insurance within this state, excepting only such fraternal societies as have lodge organizations and insure the lives of their own members, and no others, shall, on or before the first day of March, in each year, pay into the state treasury as an annual license fee for transacting such business, the amounts following:

Domestic companies, 3 per cent. of gross income. (1) If such company, corporation or association is organized under the laws of this state, and is not purely an assessment or stipulated premium plan company under chapter 270, laws of 1899 (*sec. 1955—1*), three per centum of its gross income from all sources for the year ending December 31st, next prior to said first day of March excepting therefrom income from rents of real estate upon which said company, corporation or association has paid the taxes assessed thereon, and excepting also premiums collected outside of the state of Wisconsin on policies held by non-residents of the state of Wisconsin. In ascertaining the income upon which such license fee shall be computed as aforesaid, no deduction shall be made from premiums, whether paid in cash or premium notes, on account of dividends allowed or paid to the insured.

Foreign companies, \$300. (2) If any such company, corporation or association is organized without the state of Wisconsin, and is not purely an assessment company, it shall pay into the state treasury, as such annual license fee, the sum of three hundred dollars, except that whenever the similar taxes and fees imposed upon a company of another state under section 1221, [* * *] shall exceed three hundred dollars, the amount of the annual license fee shall be deducted.

(Ch. 656, 1907.)

Town with less than 500 people: highway tax maximum, \$2,000. [SECTION 1240.] 2. The residue of the highway taxes, to an amount of not less than one nor more than seven mills on the dollar, shall be assessed on the valuation of the real and personal property in each town or superintendent district; provided, that in addition to such amount there may be assessed any additional amount which shall have been authorized by the last preceding annual town meeting, not exceeding fifteen mills on the dollar of such valuation; provided further, that no town containing less than five hundred inhabitants shall levy or col-

lect in any year a highway tax of more than * * * *two* thousand dollars, including the amount voted by any town meeting and the amount levied by the supervisors, and that no town containing two congressional townships or more shall levy or collect a highway tax, exclusive of that first authorized herein, of more than two thousand dollars in any year.

(Ch. 331, 1907.)

Town highway tax: \$600 additional levy. SECTION 1244. 1. Whenever the amount of highway tax assessed by the supervisors shall be deemed insufficient to keep the highways in repair it shall be lawful for them, upon the written application of the superintendent of highways or upon the application of all such superintendents of the town if it has more than one, to assess an additional tax upon the taxable property of the town, not to exceed seven mills to the dollar on the valuation of the same as fixed in the highway tax list; and the taxes so further assessed shall be collected and expended in like manner as other highway taxes assessed by the supervisors are required to be collected and expended.

2. It shall also be lawful for the supervisors of any town to levy a tax on all the taxable property therein, which shall be levied and collected as other highway taxes are, for the purpose of opening or repairing highways therein, whenever they shall deem it necessary for the public convenience; but the tax last mentioned shall not be levied unless all the supervisors agree thereto, nor shall it exceed * * * *six* hundred dollars in any year, nor shall more than one such tax be levied and collected in any year; * * * such levy shall not be made if the total levy of taxes for highway purposes has reached the limit fixed by section 1240.

(Ch. 240, 1907.)

Counties with cities, 1st class: clerks' certifications of highway proceedings; penalty. SECTION 1273a. In any county containing a city of the first class, it shall be the duty of the county, city, village or town clerk to certify to the register of deeds all proceedings before the county, village or town board or common council of any city to lay out, widen, extend or vacate any street, alley, water channel, park, highway or other public place, and the order made therein, within ten days after the making of such order. Any county, city, village or