

dollars, or by imprisonment in the county jail not exceeding six months.

(Am. 1911, c. 664, s. 38.)

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved June 7, 1911.

No. 216, A.]

[Published June 8, 1911.

## CHAPTER 273.

AN ACT to create section 959—70o of the statutes, authorizing common councils of cities of the first class to extend the time for the payment of all or a portion of city taxes for a period of six months.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. There is added to the statutes a new section to read: Section 959—70o. 1. The common council of any city of the first class, whether incorporated under special charter or operating under general law, shall have power to extend the time for the collection of all or a portion of the taxes, assessed for city purposes, for a period of time not exceeding six months under the following conditions:

2. All taxes, the payment of which shall be thus postponed, shall bear interest from the time they would otherwise become delinquent to the date of their payment at such rate as shall be fixed by an ordinance, which shall be approved by the comptroller or clerk in cities having no comptroller; provided, however, that the rate of interest shall not be less than five per cent per annum, nor more than seven per cent per annum.

3. No such extension of time shall be operative in favor of any taxpayer unless he shall have paid to the city treasurer, before the expiration of the time limited therefor, the full amount of all taxes required to be by him paid for all purposes, exclusive of city purposes.

4. If any taxes, the payment of which shall have been thus postponed, shall not be paid on or before the expiration of the said six months, the city treasurer shall declare the same to be delinquent, and such taxes shall be collected, including accrued interest, together with an additional charge thereon at the rate of twelve per cent per annum from the expiration of the said six months. If any such taxes shall have been levied upon personal property, the same shall be collected forthwith in the manner provided for the collection of delinquent taxes on personal

property. If any of such taxes shall have been assessed upon real estate, all tracts or parcels of land upon which the same shall have been assessed, shall be sold in the manner provided for the sale of land for the nonpayment of taxes. The sale of such lands shall be had at the time and place at which lands shall be sold in the year next succeeding, for the nonpayment of taxes.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 7, 1911.

No. 285, A.]

[Published June 8, 1911.

## CHAPTER 274.

AN ACT to amend section 1863 of the statutes, relating to inter-urban franchises.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 1863 of the statutes is amended to read: Section 1863. Any street railway corporation may extend its railway to any point within any town adjoining the municipality from which it derived its franchise, and for such purpose may, with the written consent of a majority of the supervisors of such town, lay and operate its railway upon, across and along any highway, but not so as to obstruct common public travel thereon. Corporations may be formed and governed in like manner as is provided in section 1862 for the purpose of building, maintaining and using railways with rails of wood or iron in any city, village or town, or to extend from any point in one city, village or town to, into or through any other city, village or town, and for running cars propelled by animals or other power for the carriage of either passengers or freight; and for that purpose, with the consent of the common council of any city, the board of trustees of any village and the written consent of a majority of the supervisors of any town in, into or through which such railway or tramway may extend, may lay and operate their railways or tramways upon, across and along any highway, but not so as to obstruct the common public travel thereon. In any city or village the consent of the common council or board of trustees shall be given by ordinance, and upon such terms and subject to such rules and regulations and the payment of such license fees as the common council or board may *from time to time* prescribe; *provided, that the common council or board shall not alter or change the license fee prescribed for any such corporation oftener than once in each five years.*