

No. 28, A.]

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CHAPTER 599.

AN ACT to repeal subsection 9, of section 776, subsection 2, of section 1232, sections 1234, 1247, 1251, subsection 1 of section 1258, and section 1258a, and to amend sections 1241, 1246, 1249, 1250, 1252 and 1260 of the statutes, relating to highway taxes, and to provide for the payment of such taxes in money.

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

SECTION 1. Subsection 9, of section 776, subsection 2, of section 1232, sections 1234, 1247, 1251, subsection 1, of section 1258, and section 1258a of the statutes, are repealed.

SECTION 2. Sections 1241, 1246, 1249, 1250, 1252 and 1260 of the statutes are amended to read: Section 1241. The town clerk * * * shall, under the direction of the supervisors, make duplicates of the list or lists, of the persons against whom highway taxes have been assessed, which shall be subscribed by * * * the supervisors. * * * One of such lists shall be kept on file in the office of the town clerk and another such list shall be delivered to the town treasurer, with a warrant thereto annexed, signed by the supervisors, which shall be substantially as follows:

To A. B., * * * treasurer of the town of.....
* * *

You are hereby required to collect from the several persons and corporations named in the annexed tax list, and from the owners of the real estate described therein, the taxes set opposite to such persons, corporations and property, * * * at such time and in such manner as other taxes are collected, and to apply the taxes by you collected, and make due return as the law requires.

Dated the.....day of....., * * * 19....
C. D.,
E. F.,
G. H.,
Supervisors.

* * * The amount therein levied shall be added to the tax roll by the town clerk.

Section 1246. In all towns * * * the moneys received from highway taxes shall be expended as and when the supervisors shall direct.

Section 1249. Every superintendent of highways shall, whenever any part of any public highway in his district is blocked by snow as to be impassable, call out, upon one day's notice, so many

of the taxpayers therein as may be necessary to immediately put such part of said highway in passable order; and every person who shall appear upon such notice, with such animals and tools as the superintendent shall direct and work agreeably to his orders, and shall expend in labor, material or money an amount greater than he is assessed to pay as highway taxes in such year, shall be entitled to receive from the superintendent a certificate for the amount of such expenditure, * * * such certificate, on presentation to the treasurer of the town in which such expenditure was made, shall be a good credit on account of any delinquent or subsequent highway tax assessed *against* such person therein.

Section 1250. For the purpose of performing the duty required by the preceding section the * * * *supervisors of the town* may, if necessary, levy and assess a highway tax, not exceeding one-fourth the amount assessed by the supervisors, on the taxable property on * * * *the* highway tax list for the current year; and such tax shall be collected in the same way and manner as other highway taxes are collected. * * *

Section 1252. * * * All taxes assessed for highway purposes by town supervisors shall be paid in money to the town treasurer at the time and in the manner other taxes are paid; the moneys received from such taxes shall be disbursed by said treasurer on warrants drawn by direction of the supervisors. * * * The poll taxes shall be collected by the town treasurer in the manner provided in section 911 *of the statutes*.

Section 1260. The town clerk * * * shall add the amount * * * *of highway taxes* to the tax roll of the town and * * * *the same* shall be collected by the town treasurer as other town taxes are collected, and when collected shall be paid out by him on orders issued by the town board. *This act shall apply only to towns in counties wherein the county board at any annual meeting shall have adopted a resolution by a majority vote of all members, determining that this act shall so apply to such county. Such resolution shall be substantially as follows:*

“Resolved, by the county board of county, that the highway taxes in all the towns of said county shall hereafter be payable in money.” This resolution shall be in effect until rescinded at any annual meeting of this board.

(Am. 1911, c. 664, s. 135.)

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

Approved July 7, 1911,