

thereon to be collected in cash on or before the first of July next succeeding such determination by the county board or by such election; and thereafter the said town board shall, at the annual board of audit meeting, estimate the amount of taxes to be levied for highway purposes for the ensuing year; and such levy so estimated shall be entered on the regular tax roll to be collected as other taxes are collected.

(See c. 697.)

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

Approved May 14, 1913.

No. 584, A.]

[Published May 15, 1913.

## CHAPTER 232.

AN ACT to create sections 908m, 908n, 908o, 908p, 908q and 908r of the statutes, relating to improvement of streets in villages located in counties with a population of over one hundred fifty thousand.

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

SECTION 1. There are added to the statutes six new sections to read: Section 908m. The village board of any village located in a county with a population of over one hundred fifty thousand may cause any part of any street or alley not less than sixteen rods in length to be graded, paved, macadamized, or otherwise improved, or any curb or gutters to be built, and assess the whole or any part of the cost thereof, exclusive of the cost of street and alley crossings which shall be paid out of the general fund, upon the property adjoining such portion of such street or alley, proportioned to the frontage, upon a petition of a majority of the owners of property fronting upon such portion of such street or alley, including the owners of at least one-half of such frontage, except that when any curb or gutter is to be built on one side of a street only, a petition of a majority of the owners on such side only shall be sufficient, after an estimate of the cost thereof made by an engineer employed by the village shall have been filed for ten days in the office of the village clerk; and may by resolution at any general or special meeting order any curb or gutter previously built to be put in repair, when necessary, without petition.

Section 908n. Each person signing such petition as the owner of such property, shall be required to write after his signature thereto, a brief description of the property so owned by him, its frontage on such street or alley, and of the place of his residence,

and annex thereto an affidavit that he is such owner, and thereupon he shall be taken to be such owner, and such petition shall be as valid and have the same effect as if such person were the owner of such property as stated in his affidavit, although in fact it should thereafter appear that he was not such owner. Upon the completion of such work the board of trustees shall make and file with the village clerk a correct and certified copy of the cost of such portion of such work not payable out of the general fund, and the share thereof apportioned to each separately owned piece of land fronting upon such portion of such street or alley, which amount shall be a lien upon such piece of land from the date of ordering such work; and unless the same be paid before the period for the next return of unpaid taxes, the same shall be entered and collected the same as other village taxes, and collection thereof enforced in the same manner as other unpaid real estate taxes. The village board may also give a separate certificate or a special improvement bond for the amount so assessed against each such piece of land, and may deliver such certificates or such special improvement bonds to the contractor in part payment of his work, and such certificates shall entitle the contractor to demand and receive the amounts thereon when such assessment shall be collected by the proper village or county officers, with any interest which shall have been collected thereon.

Section 908o. The village board may by resolution or ordinance direct that the village clerk, instead of entering in the tax roll the amount so charged against each such piece of land for the expense of such work, shall cause a notice to be given by publication thereof in some newspaper published in said village, six times a week for one week, or if there be no newspaper published in said village, then a copy of such notice shall be posted in three public places in said village for one week, that if the owner or owners of such parcel of land shall within thirty days after the date of such notice, file a written election with such clerk to have the expense of such work collected in not more than five annual equal instalments, and if such election is filed, then special improvement bonds shall be issued by the village covering such expense. The bonds so issued shall bear interest at a rate not to exceed six per cent and shall be coupon bonds, each bond to contain one coupon for each such instalment, and one coupon and the annual interest on such bond shall upon presentation to the village treasurer be paid annually on each first day of February thereafter, until all such coupons and the interest on such bonds are paid in full. The village clerk shall annually enter in the tax roll as a special tax against the owner of any such lot

or parcel of land electing to pay in instalments the expense of such work apportioned to such lot or piece of land, the amount of one instalment and the annual interest on said bond, to become due the following first day of February, until all such instalments and interest thereon are paid in full; and the same shall be collected in all respects as are other village taxes on real estate; and the amounts so annually collected shall be used by the village treasurer to pay the coupons of such bond payable February first next thereafter and the interest thereon, as heretofore provided. And provided further, that the filing of such election shall cure all defects in the proceedings and defects of power on the part of the officers making such assessments and issuing such bonds.

Section 908p. The village board may, however, cause such work to be done without the petition mentioned in section 908n, if the board shall first determine by a vote of at least five of the seven members thereof that such improvement is necessary for the public welfare, and the resolution ordering such work done shall have been referred to the committee on streets, and shall have been reported to the village board by such committee with its recommendation that it be adopted, before a vote shall be taken upon its adoption; and provided further, such resolution shall declare why it is necessary for the public welfare to proceed without such petition; and shall, also upon its passage be supported by the votes of at least five of the seven members of such village board; provided further, that such resolution ordering such work to be done without such petition shall not be voted upon or passed at any meeting of the village board, excepting a regular meeting held at least four weeks after its presentation to such board; the vote on its passage shall be taken by roll call, and recorded in the minutes; and thereupon the cost of such improvement shall be levied and assessed in the manner provided for in section 908r.

Section 908q. 1. Whenever the village board shall order the grading, paving, macadamizing or other improvement of any part of any street in which water and gas mains, and sewers, or any of them, shall have been previously laid and constructed, it may also by resolution order water and gas-service pipes and house drains, or any of them, to be first laid in such street at the cost of the property fronting such street, from the main sewer, water and gas mains respectively in such street to the curb line on either side thereof, at intervals of not less than twenty feet along the whole length of such portion of such street, excepting at street and alley crossings.

2. The village clerk shall thereupon give notice to the owner or

occupant of the property adjoining such portion of such street, by publication thereof in some newspaper published in said village six times a week for one week; and if there be no newspaper published in said village, then a copy of such notice shall be posted in three public places in said village for one week, requiring them to do such work opposite their respective lots, pieces or parcels of land, according to a plan and specification therefor to be on file in the office of said village clerk, showing the location and size and the kind and qualities of materials of such lateral sewer or drain pipes and water or gas-service pipes; and if such owner or occupant shall refuse or neglect to do the same within ten days after the publication of such notice, the said village board shall cause the same to be done; and upon the completion of such work the board of trustees shall make and file with the village clerk a correct and certified statement of the total cost of such work, and of the cost of the portion of said work done opposite each separately owned piece of land fronting on such street or portion thereof, which amount shall be a lien upon such piece of land from the date of ordering such work; and unless the same shall be paid before the period for the next return of unpaid taxes, the same shall be entered and collected the same as other village taxes, and returned in the delinquent tax list for unpaid taxes and collection thereof enforced in the same manner as other unpaid real estate taxes, and with like interest and penalties.

3. The village board may also give a separate certificate of the amount so assessed upon each piece of land and may deliver such certificate to the contractor in part payment of his work, and the same shall entitle the contractor to demand and receive the amount thereof when such assessment shall be collected by the proper village or county officers, with any interest which shall have been collected thereon. Provided, however, that no street or portion of any street shall be paved or repaved by order of the village board unless the necessary water and gas mains and service pipes and the necessary sewers according to the plans adopted by such village, and lateral drains and their connection shall be first laid and constructed in that portion of such street to be paved or repaved.

Section 908r. Whenever the village board in accordance with section 908p shall have determined that it is necessary to pave or otherwise improve any portion of any street in which water and gas and sewer mains, or any of them, have not been laid, it may by resolution order such water, gas and sewer mains, or any of them, to be laid in any portion of such street so to be paved or improved, and to levy and collect a tax for the cost of laying

the same, exclusive of the cost of street and alley crossings which shall be paid out of the general fund, upon the property adjoining such portion of such street proportioned to frontage; the apportionment of the cost of such portion of such work not payable out of the general fund shall be made and the share thereof apportioned to each separately owned piece of land fronting upon such portion of such street, shall become a lien and shall be entered and collected, returned as delinquent, and collection thereof shall be enforced, and certificates therefor shall be issued in the manner prescribed in section 908q.

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

Approved May 14, 1913.

(See c. 604.)

No. 810, A.]

[Published May 15, 1913.

## CHAPTER 233.

AN ACT relating to all cities of the first class and having reference to disposition of portions of public park land for street or boulevard purposes.

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

SECTION 1. Whenever proceedings shall be commenced in any city of the first class to make, open or widen a public alley, street or boulevard therein and it shall be necessary for said purpose to use a strip of land along the border of any public park or other public place under the jurisdiction of the board of park commissioners, if any there be, in any such city, the common council in any such city shall have power to acquire such strip of land according to the provisions of this act.

SECTION 2. The common council shall, except as herein otherwise provided, follow the procedure required by the laws of this state applicable to any such city relating to making, opening or widening of a street, alley or boulevard; provided, however, that nothing in this act contained shall permit any officer or department of such city to create any indebtedness, charge or claim whatsoever on account of the taking of any such strip of land payable out of any of the funds of such city which by law may be used only for public park or boulevard purposes.

SECTION 3. It shall not be lawful for any such city or officer or department thereof to use any such strip of land for the purposes hereinbefore provided except with the concurrence of four-fifths of the members of the board of park commissioners, if any there be in any such city, and the concurrence of three-fourths of the members-elect of the common council.