such town who own one-half or more of such frontage, shall by written notice direct each of the owners of property abutting on that part of said highway to construct a sidewalk in front of his property of such material as is specified in the petition and said notice, subject to survey and direction of the county surveyor. If the owner of any lot or parcel of land so abutting shall neglect for twenty days after receipt of such notice to lay such sidewalk, then the board shall cause the same to be laid in front of such lot or parcel of land and shall certify to the town clerk the cost of such sidewalk, together with a description of the property, and said clerk shall add such cost to the next tax roll opposite the said description, and the same shall be collected as other taxes. The town board shall construct suitable crosswalks to connect sidewalks and the cost thereof shall be paid by the town.

Section 2. This act shall take effect upon passage and publilication.

Approved May 11, 1917.

No. 465, A.]

[Published May 15, 1917.

CHAPTER 215

AN ACT to create subdivision (19) of section 670 of the statutes, relating to the powers of county boards.

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

Section 1. A new subdivision is added to section 670 of the statutes to read: (Section 670) (19) To provide, by contract or otherwise, for lighting of improved highways maintained by the county or the construction of which has been aided by the county or state, and of bridges located thereon.

Section 2. This act shall take effect upon passage and publication.

Approved May 11, 1917.

No. 178, S.]

[Published May 16, 1917.

CHAPTER 216

AN ACT to amend subsection 1 of section 959—81 of the statutes, relating to the appropriation of money in any town, city, or village for the observance of memorial day.

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

Section 1. Subsection 1 of section 959—81 of the statutes is amended to read: (Section 959—81.) 1. It shall be lawful for the boards of any town, village, or city of the fourth class in this