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

Approved May 25, 1921.

No. 336, A.]

[Published May 26, 1921.

## CHAPTER 276.

AN ACT to create section 926—158 of the statutes, empowering cities of the first class to furnish material and do the work for resurfacing macadamized streets with tar macadam and to assess the cost thereof to the abutting property.

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

SECTION 1. A new section is added to the statutes to read: Section 926-158. In any city of the first class, however incorporated, the common council may, upon the recommendation of the commissioner of public works, or officer, board or body having supervision of street paving, authorize the furnishing of materials and doing of work for the resurfacing of macadamized streets with tar macadam directly by the city without the making of an estimate or the letting of a formal contract. The entire cost of such resurfacing to the center of the roadway shall be assessed against the abutting property and such assessment placed upon the tax roll and collected as other city taxes are collected. Such assessments shall be payable in the manner as now provided in section 959-35e, and the cost of the construction of such street or roadway assessed against and paid by the abutting property owners thereon shall, when a permanent pavement or improvement is thereafter constructed on such street or roadway, constitute a credit or offset in favor of such abutting property owner upon the assessment limit as provided by law for the construction and payment thereof of permanent improvements and pavements.

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

Approved May 24, 1921.

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