No. 236, A.]

[Published May 26, 1925.

CHAPTER 193.

AN ACT to create section 80.025 of the statutes, relating to the improvement of streets in towns within counties of a population of two hundred fifty thousand or more.

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: 80.025 (1) The town board of any town in any county having a population of two hundred fifty thousand or more may cause any street or alley or any part of any street or alley not less than sixteen rods in length to be graded, paved, macadamized or otherwise improved, including the establishment of the grade, the construction of curbs and gutters, upon a petition therefor in writing signed by at least a majority of all the owners of real estate bounding both sides.

- (2) Before ordering any such work to be done, there shall be filed with the town clerk plans and specifications for the same, and an estimate of the cost of said work, and the town board may thereupon cause the work to be done. At any time after the filing of the plans and specifications for said work, the town board shall view the premises and determine the entire cost of the contemplated work and the benefits that shall accrue to the several lots, tracts or parcels of land fronting or abutting upon such street or part of street or alley to be improved, as the case may be, and the amount that shall be assessed under the provisions of this act to each such lot, tract or parcel of land as benefits accruing thereto by such contemplated work, and shall make and file with the town clerk a report of such determination upon such question. town board shall thereupon levy and cause to be collected upon the lots, tracts or parcels of land fronting or abutting upon such street or part of street or alley, a tax sufficient to pay the expense of constructing such improvement as ordered opposite said property to the center of street or alley.
 - (3) The town board shall make such levy by resolution, and immediately after the adoption of the same such resolution, signed by the chairman and town clerk, shall be published once in each week for two weeks in a newspaper published regularly in such town, and if there be no such newspaper, three copies thereof shall be posted by the town clerk in three public places

in such town, and a notice therewith that at a certain time therein stated, the said town board will meet at their usual place of meeting and hear all objections which may be made to such assessment or any part thereof.

- (4) At the time so fixed, the said town board shall meet and hear all such objections, and for that purpose shall adjourn from day to day, not more than three days, and may by resolution modify such assessment in whole or part. At any time before the first day of November any party liable may pay any such tax to the town treasurer. On such first day of November, if any such tax remains unpaid, the town treasurer shall make a certified statement showing what taxes levied remain unpaid, and file same with the town clerk, who shall extend the same upon the tax roll of such town in addition to and as a part of all other town taxes therein levied on such land to be collected therewith.
- (5) Whenever a contract is let for the construction or improvement of any street or alley, and the building of curbs and gutters, such contract may provide that the amount chargeable may be paid in certificates against the lots or that payment may be in part made in certificates and part in eash, such certificates to be issued in similar manner and subject to the provisions of section 62.20 of the statutes, except that the duties therein defined to be exercised by the board of public works or the comptroller shall be exercised and performed by the town board and the town clerk.

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

Approved May 23, 1925.

No. 243, A.]

[Published May 26, 1925.

CHAPTER 194.

AN ACT to amend section 195.48 of the statutes, relating to the recovery of penalties imposed on railroads, and providing a penalty.

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

SECTION 1. Section 195.48 of the statutes is amended to read: 195.48 The commission shall inquire into any neglect or viola-