No. 344, A.]

[Published June 5, 1925.

CHAPTER 241.

AN ACT to amend paragraph (d) of subsection (3) of section 62.17 of the statutes, relating to contracts for cement sidewalks.

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

Section 1. Paragraph (d) of subsection (3) of section 62.17 of the statutes is amended to read: (62.17) (3) (d) Whenever any such owner shall neglect for a period of twenty days after such service to lay, remove, replace or repair any such sidewalk the city may cause such work to be done at the expense of such owner. All work for the construction of sidewalks shall be let by contract to the lowest responsible bidder unless otherwise provided by the council pursuant to subsection (1) of section 62.15.

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

Approved June 3, 1925.

No. 254, A.]

[Published June 5, 1925.

CHAPTER 242.

AN ACT to create sections 60.305 and 60.306 of the statutes, relating to the authority of towns to levy special assessments to aid in the construction or extension of waterworks and to provide for payment of public works.

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

Section 1. Two new sections are added to the statutes to read: 60.305 (1) When the electors of any township shall, as provided by law, have ordered or authorized the building and construction of a waterworks system, and the town board shall, pursuant to such authorization, have ordered the laying of any water main or lateral, forming part of such system owned by the town, the town board shall, before laying the same, in any case where the funds available for the construction of the same authorized by general taxation or bond issue shall be officially



determined by such town board to be insufficient to complete such construction, make an assessment upon the property benefited as provided in this section.

- (2) The board shall assess against the several lots, parts of lots or parcels of land which abut upon the proposed line of any water main, or which may be contiguous to and used in connection with any such lot or parcel of land, such sum as the board shall determine such lot or parcel of land will be specially benefited thereby, not exceeding one-half of the cost of furnishing and laying a water main of not more than six inches in diameter.
- (3) No lot or parcel of land shall be assessed for more than one water main laid in the same street or alley.
- (4) Before a water service lateral is laid the town board shall assess as special benefits against the lots, parts of lots or parcels of land to be served by any such lateral a sum equal to the average cost of laying such lateral.
- (5) Whenever any lot or parcel of land shall be subdivided by sale or contract or by use or occupation in severalty, after the assessment of special benefits as herein provided, said town board may, after ascertaining such facts, at any time before the special assessment shall have been entered in the tax roll, make an equitable apportionment of the benefit taxed against such lot or parcel of land among the different subdivisions thereof.
- (6) The town board shall file in the office of the town clerk a schedule of the assessments so made, and thereupon such proceedings shall be had before the town board as are required with respect to assessments on account of street improvements under section 62.16 of the statutes and the provisions of said section, so far as applicable shall apply to the assessments made pursuant to this section, including the provisions made relating to the remedy by appeal from the final determination of the board.
- 60.306 (1) When any contract is let for street improvements, for the construction of any sanitary sewer or sewage works, or surface or storm water sewers, or the laying of any water or heat main or lateral, or the laying or repair of any sidewalk, and such work or a portion thereof is chargeable to the real estate to be benefited thereby, it may provide that the amount so chargeable may be paid with certificates against the

parcels of real estate so benefited, or special improvement bonds or the proceeds of the sale of such bonds, or that payment may be in part made in certificates or in part in special improvement bonds or the proceeds of the certificates or special improvement bonds.

(2) All the provisions of section 62.20 and section 62.21 of the statutes, relative to payment for public work and special improvement bonds issued therefor in cities shall apply to towns, so far as applicable thereto, and the town board shall have all powers therein conferred, and to perform all duties assigned to boards of public works in cities, and the town clerk and town treasurer shall perform all duties therein assigned to the city clerk and city treasurer, respectively.

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

Approved June 3, 1925.

No. 510, S.]

[Published June 5, 1925.

CHAPTER 243.

AN ACT to amend subsections (11), (14) and (16) of section 42.55 of the statutes, relating to teachers' annuity and retirement fund in cities of the first class.

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

Section 1. Subsections (11), (14) and (16) of section 42.55 of the statutes are amended to read: (42.55) (11) (a) Except as otherwise provided in paragraph (b) of this subsection, beginning with the monthly payment of teachers' salaries in November, after the first meeting of the board of trustees the managing body of such schools shall reserve from the salary of each teacher who has come under the provisions of this section, and from every monthly payment thereafter, the sum of two dollars for the first ten years of service, the sum of three dollars for the next five years of service, and thereafter the sum of four dollars, and shall pay the sum so reserved into the annuity and retirement fund. Any teacher in the service at the time paragraph (b) of this subsection takes effect and from whose salary reservations or deductions are made in accordance