

is amended to read: (20.60) (10) For the fiscal year beginning July 1, * * * 1927, five thousand dollars, and for the fiscal year beginning July 1, * * * 1928, five thousand dollars, to carry out the provisions of sections 175.02.

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

Approved July 18, 1927.

No. 303, A.]

[Published July 20, 1927.

CHAPTER 405.

AN ACT to create subsection (23) of section 20.20 of the statutes, relating to the Eau Claire fish hatchery and making an appropriation.

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

SECTION 1. A new subsection is added to section 20.20 of the statutes to read: (20.20) (23) On July 1, 1927, four thousand dollars for buildings and other improvements at the Eau Claire fish hatchery.

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

Approved July 18, 1927.

No. 438, A.]

[Published July 20, 1927.

CHAPTER 406.

AN ACT to repeal paragraph (d) of subsection (3) of section 62.20 and section 62.21 and to create section 62.21 of the statutes, relating to special assessments and special assessment bonds.

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 Paragraph (d) of subsection (3) of section 62.20 and section 62.21 of the statutes are repealed.

SECTION 2. A new section is added to the statutes to be numbered and to read: 62.21 (1) (a) The council of any city

may provide that special assessments levied to defray the cost of any local improvement, except sprinkling or oiling streets, may be paid in annual installments not more than ten in number, except that assessments for sidewalks may be divided into not more than five installments.

(b) The first installment shall include a proportionate part of the principal of the special assessment, determined by the number of installments, together with interest on the whole assessment at such rate not exceeding six per cent per annum and from such date, not prior to the date of the notice hereinafter provided for, and to such date, not later than December thirty-first, in the year in which same is to be collected, as shall be determined by the council, and each subsequent installment shall include a like proportion of the principal and one year's interest upon the unpaid portion of said assessment at the rate fixed by the council.

(c) The first installment shall be entered in the first tax roll prepared after said installments shall have been determined as a special tax on the property upon which the special assessment was levied, and thereafter this tax shall be treated in all respects as any other city tax. One of the subsequent installments shall be entered in like manner and with like effect in each of the annual tax rolls thereafter until all are collected.

(d) If any installment so entered in the tax roll shall not be paid to the city treasurer with the other taxes it shall be returned to the county as delinquent and accepted and collected by the county in the same manner as delinquent general taxes on real estate.

(e) Whenever the council shall determine to permit any special assessments for any local improvements to be paid in installments it shall cause a notice to be published in the official paper substantially in the following form:

Installment Assessment Notice

Notice is hereby given that a contract has been (or is about to be) let for (describe the improvement) and that the amount of the special assessment therefor has been determined as to each parcel of real estate affected thereby and a statement of the same is on file with the city clerk; that it is proposed to collect the same in installments, as provided by section 62.21 of the Wisconsin statutes, with interest thereon at per cent per annum; that all assessments will be collected in in-

stallments as above provided except such assessments as the owners of the property shall file with the city clerk within thirty days from date of this notice a written notice that they elect to pay the special assessment on their property, describing the same, on presentation of the certificates.

(f) After the time for making such election shall have expired, any assessment may be paid in full before due, only upon the payment of such portion of the interest to become due thereon as the council shall determine.

(g) A schedule of the assessments and installments thereof shall be recorded in the city clerk's office forthwith.

(2) (a) For the purpose of anticipating the collection of special assessments payable in installments under this section and after said installments shall have been determined, the council may issue special improvement bonds payable only out of such special assessments and bearing interest at a rate not exceeding the rate fixed for such installments; which bonds shall in no event be a general city liability.

(b) A separate bond may be issued for each separate assessment, in which case said bond shall be secured by and be payable out of only the assessment against which it is issued. Each such bond shall be signed by the mayor and city clerk and be attested by the corporate seal of the city, and contain such recitals as may be necessary to show that it is payable only out of the special assessment on the particular property against which it is issued and the purpose for which same was levied and such other provisions as the council shall deem proper to insert. Payments of principal and interest shall conform as nearly as may be to the payments to be made on the installments of the assessment, and the principal and interest to be paid on the bond shall not exceed the principal and interest to be received on the assessment.

(c) The council may, however, group such assessments payable in installments as it deems advisable and issue bonds against those so grouped, as a whole. Such bonds shall be signed by the mayor and city clerk and be attested by the corporate seal of the city and contain such recitals as may be necessary to show that they are payable only out of the special assessments against which they are issued and the improvement or improvements for which said assessments were levied and such other provisions as the council shall deem proper to insert. Such bonds may bear in-

terest coupons, payable annually or semi-annually, and shall be in such denominations as the council shall determine. All such bonds shall be equally secured by such assessments without priority one over the other. The principal and interest to be paid on said bonds shall not exceed the principal and interest to be paid on said assessments.

(d) Whenever bonds shall be issued against installment assessments as provided in this section, all moneys collected on said assessments shall be kept in a separate fund appropriately designated and used only for the purpose of paying the principal and interest of such bonds until all such bonds are fully paid.

(3) (a) Any special assessments which have heretofore been directed or authorized to be paid in installments may be paid in full before due in the manner provided in paragraph (f) of subsection (1) of this section.

(b) Any city of the first class may proceed under this section, or, at its option, under other laws applicable to such city.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 18, 1927.

No. 541, A.]

[Published July 20, 1927.

CHAPTER 407.

AN ACT to create subsection (11e) of section 20.20 of the statutes, relating to the establishment of a fish hatchery at Fort Atkinson.

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

SECTION 1. A new subsection is added to section 20.20 of the statutes to read: (20.20) (11e) On July 1, 1927, not to exceed three thousand dollars for the establishment of a state fish hatchery at or near Fort Atkinson.

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

Approved July 18, 1927.