trustees by one or more of such district synods or other units or that one or more of its trustees shall be elected by said diocesan council or convention, conference, synod or other body from one or more of such district synods or other units.

187.08 If any such society, organized under sections 187.01 to 187.07, owning any real estate in this state, shall be or become dissolved by removal, withdrawal or death of its members, so that there is no acting organization thereof for a period of six years, or by the majority vote of the members present at a regular meeting of said corporation, elect to transfer all of its real estate and personal property to a corporation of the same religious denomination, and there shall be within this state a corporation of the same religious denomination organized as provided in subsection (1) of section 187.05, the title to such real estate so owned by such defunct society shall be vested in such corporation of the same religious denomination next higher in authority in such denomination.

SECTION 2. A new subsection is added to section 187.01 of the statutes to read: (187.01) (7) Such corporation shall have the power to amend its articles of organization at a regular meeting of said corporation by the majority vote of the members present so that such corporation shall have the right to merge with and transfer all of its real estate and personal property to another corporation of the same religious denomination.

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

Approved June 19, 1931.

No. 125, S.]

[Published June 22, 1931.

CHAPTER 294.

- AN ACT to repeal subsection (12) and paragraph (a) of subsection (13) of section 66.20; to amend paragraph (b) of subsection (4) and subsection (14) of section 66.20, and to create paragraphs (g), (h), (i), (j), (k), (l), (m), (n), and (o) of subsection (8), subsection (12), paragraph (a) of subsection (13) and subsections (15) and (16) of section 66.20 of the statutes, relating to metropolitan sewage districts.
- The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (12) and paragraph (a) of subsection (13) of section 66.20 of the statutes are repealed.

SECTION 2. Paragraph (b) of subsection (4) and subsection (14) of section 66.20 of the statutes are amended to read: (66.20) (4) (b) No petition with the requisite signatures shall be declared null and void on account of alleged defects, but the court may at any time permit the petition to be amended in form and substance to conform to the facts, by correcting any errors in such petition. Several similar petitions or duplicate copies of the same petition for the organization of the same district may be filed prior to the time of the hearing of the first petition, and shall be considered the same as though filed with the first petition. Every such petition shall be presumed to have been signed and executed by the persons whose signatures appear thereon, until proof to the contrary shall have been made.

(14) Should any existing sewer or sewerage disposal plant be taken over by the district, the value of the same shall be agreed upon by the commissioners and the governing body of the municipality owning such sewer or sewerage disposal plant, and such value after approval by the * railroad commission shall * * be credited to such municipality. * Should the com-* missioners and governing body of said municipality be unable to agree upon a value, the value shall be determined by and fixed by the railroad commission of Wisconsin after a hearing to be had upon application by either party, and upon reasonable notice to the other party, to be fixed and served as said railroad commission shall prescribe.

SECTION 3. Nine new paragraphs are added to subsection (8) of section 66.20, a new paragraph is added to subsection (13) and three new subsections are added to section 66.20 of the statutes to read: (66.20) (8) (g) Every such district may borrow money and issue its obligations therefor, bearing interest at the rate of not to exceed six per centum per annum for a term not exceeding five years. At the time any such money is borrowed, and before the obligation therefor shall have been issued, the commissioners shall levy a tax by a resolution similar to that required in paragraph (j) of this subsection.

(h) Every such district may issue bonds for the construction and extension of intercepting and main sewers, including rights of way and appurtenances, the acquisition of a sewage disposal site and for the construction and improvement of sewage disposal works. The commissioners in any such district about to issue bonds, shall adopt a resolution stating the amount of said bond, and purpose, or purposes of their issue, and such other and further matter as the commission may deem necessary or useful.

(i) 1. Every such resolution shall be offered and read at a meeting of the commissioners at which all the commissioners are present, and shall be published in the official paper of the district not less than twice during the thirty days next following such reading; and in order to be effective, shall be passed at a meeting of the commissioners at which all are present, held after such publication and within said thirty days. When any such resolution shall be passed, it shall be recorded by being copied at length in a record book kept for that purpose.

2. Such resolution shall be submitted to a vote of the electors of said district if, within thirty days after the recording thereof, there shall be filed in the office of the secretary of the commission a petition requesting said submission, signed by electors numbering at least ten per cent of the votes cast for governor in the district at the last general election. When any such petition shall have-been filed with the secretary of the commission, he shall immediately notify the clerks of each town, city or village located, or having territory within such district, of the fact that such petition has been filed, calling for a special election upon the proposed bond issue; and in order that the said special election may be held upon the same day throughout the district, the secretary shall, in said notice, fix the date of the holding of such special election. Upon receipt of such notice the clerks of each town, village or city located within such district shall call a special election for the purpose of submitting the resolution for the proposed bond issue to the electors of the municipality for approval. In case a part only of a city, town or village is located within the district, the clerk of such city, town or village shall call a special election to be held upon the date fixed by the secretary of said commission, for that portion of the town, city or village which is included within the district, and such electors at such special election shall have the right to vote at a polling place or polling places, in an adjoining town, city or village which is wholly located within the district; the polling place or places shall be designated by the clerk in the notice of such special election, which notice of

election for a part only of the municipality shall be posted in three public places in that part of the municipality lying within the district. The proceedings in connection with said special election shall be as provided in subsection (5) of section 67.05 of the stat-The votes shall be counted by the inspectors and a return utes. made thereof to the county clerk of the county in which the office of the commissioners of the district is located, and the return thereof shall be canvassed by the board of county canvassers, and the result of such election determined and certified by said board of county canvassers, and the original certificate thereof shall be filed in the office of the county clerk, and a copy certified by said county clerk shall be by him forwarded to the secretary of the commissioners of the district, and filed in the office of said commissioners, and for this purpose the provisions of sections 6.57 to 6.64 of the statutes, shall control insofar as applicable.

(j) The commissioners shall at the time of, or after the adoption of said resolution, and before issuing any of the contemplated bonds, levy by resolution a direct annual tax sufficient in amount to pay, and for the express purpose of paying the interest on such bonds as it falls due, and also to pay and discharge the principal thereof at maturity.

(k) The commissioners and the district shall be and continue without power to repeal such levy, or obstruct the collection of said tax until all such payments have been made or provided for,

(1) After the issue of said bonds, the commissioners of the district shall, on or before the first day of October in each year, certify in writing to the clerks of the several cities, villages or towns having territory in such district, the total amount of such tax to be raised by each such municipality, and upon receipt of such certificate the clerk of each such municipality shall place the same on the tax roll to be collected as other taxes are collected, and such moneys, when collected, shall be paid to the treasurer of such district.

(m) Every bond so issued by a metropolitan sewerage district shall be a negotiable instrument payable to bearer, or, in case of bonds which are registerable, to bearer or the registered owner, with interest coupons attached payable annually or semi-annually; shall be payable not later than the termination of twenty years immediately following the date of the bonds; shall bear interest at a rate not to exceed six per centum per annum; shall specify the

times and the place, or places, of payment of principal and interest; shall be numbered consecutively with the other bonds of the same issue which shall begin with number one and continue upward, or, if so directed by the governing body, shall begin with any other number and continue upward; shall bear on its face a name indicative of the purpose specified therefor in said resolution; shall contain a statement of the value of all of the taxable property in the district according to the last preceding assessment thereof for state and county taxes, the aggregate amount of the existing bonded indebtedness of such district, that a direct annual irrepealable tax has been levied by the district sufficient to pay the interest when it falls due, and also to pay and discharge the principal at maturity; and may contain any other statement of fact not in conflict with said initial resolution. The entire issue may be composed of bonds of a single denomination, or two or more denominations.

(n) The bonds shall be executed in the name of the sewerage district by the president and secretary, and shall be sealed with the seal of the district, if it has a seal. The bonds shall be negotiated and sold, or otherwise disposed of, for not less than par and accrued interest, by the commissioners, and such negotiation and sale, or other disposition, may be effected by disposition from time to time of portions only of the entire issue when the purpose for which the bonds have been authorized does not require an immediate realization upon all of them.

(o) Any such district, when in temporary need, is authorized to borrow money pursuant to the provisions and limitations applicable to cities, of section 67.12 of the statutes.

(12) (a) The commissioners of any such district are authorized to make a special assessment against property which is served by an intercepting sewer, or main sewer, and may make such assessment at any time after the commissioners shall determine by resolution recorded in the minutes of its meeting to construct such intercepting or main sewer, and either before or after the work of constructing such sewer is done.

(b) The commissioners shall view the premises and determine the amount properly assessable against each parcel of land pursuant to the provisions of subsection (9) of section 62.18 of the statutes, and shall make and file, in their office, a report and schedule of the assessment so made, and shall file a duplicate copy of such report and schedule in the office of the clerk of the town, village or city wherein such land is situated.

(c) Notice shall be given by the commissioners that such report and schedule is on file in their office and in the office of the clerk of the town, village or city wherein such land is situated, and will so continue for a period of ten days after the date of such notice; that on the date named therein, which shall not be more than three days after the expiration of said ten days, said commission will be in session at their office, the location of which shall be specified in said notice, to hear all objections that may be made to such report.

(d) Such notice shall be published in the official newspaper of the district, and posted in three public places in the town, city or village wherein the land against which such assessment shall have been made is situated.

(e) No irregularity in the form of such report, nor of such notice, shall affect its validity if it fairly contains the information required to be conveyed thereby.

(f) At the time specified for hearing objections to said report, the commissioners shall hear all parties interested who may appear for that purpose, and shall proceed in the manner provided in paragraphs (f) and (g) of subsection (6) of section 62.16, and for that purpose shall possess the power by said subsections conferred upon the board of public works.

(g) The commissioners may at such meeting, or at an adjourned meeting, confirm or correct such report, and when such report shall have been so confirmed or corrected, it shall constitute and be the final report and assessment of benefits against such lands.

(h) When such final determination shall have been reached by the commissioners, the secretary thereof shall publish notice in the official paper of the district, once in each week for two successive weeks, that a final determination has been made as to the amounts assessed against each parcel of real estate.

(i) If the owner of any parcel of real estate affected by such determination and assessment feels himself aggrieved thereby, he may, within twenty days after the date of such determination, appeal to the circuit court of the county in which his land is situate, and the provisions of paragraphs (k) and (l) of subsection (6),

section 62.16 shall apply to and govern such appeal; provided, however, that the notice therein required to be served upon the city clerk shall be served upon the secretary of the commission, and the bond therein provided for shall be approved by the secretary of said commission, and the duties therein developing upon the clerk shall be performed by the secretary of the commission.

(j) The commissioners of any such district may provide that such special assessment may be paid in annual installments not more than ten in number, and may, for the purpose of anticipating collection of the special assessments, and after said installments shall have been determined, issue special improvement bonds payable only out of such special assessment, and the provisions of section 62.21 of the statutes shall apply to and govern the installment payments and the issuance of said bonds, including the provisions of said section 62.21 of the statutes relating to the matter of handling and collecting delinquent special assessments, except that the assessment notice shall be 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 benefited thereby, and a statement of the same is on file with the secretary of the district; that it is proposed to collect the same in installments, as provided bv section 62.21 of the statutes, with interest thereon at per centum per annum; that all assessments will be collected in installments, as above provided, except such assessments as the owners of the property shall, within thirty days from the date of this notice, file with the secretary of the commission a statement in writing that they elect to pay in one installment, in which case the amount of the installment shall be placed upon the next ensuing tax roll.

(k) Said installment assessment notice shall be published in the official paper of the district, and posted in three public places in the town, city or village wherein the lands against which such special assessment shall have been made, are situate.

(1) The commissioners of such district shall, on or before the first day of October in each year, certify in writing to the clerks of the

several cities, towns or villages, the amount of the special assessment against lands located in their respective city, town or village for the ensuing year, and upon receipt of such certificate the clerk of each such city, town or village shall forthwith place the same on the tax roll to be collected as other taxes and assessments are collected, and such moneys when collected shall be paid to the treasurer of such district. The provisions of law applicable to the collection of delinquent taxes upon real estate, including sale of lands for nonpayment of taxes, shall apply to and govern the collection of said special assessments, and also shall apply to and govern the collection of general taxes levied by the commissioners of any such district.

(m) The provisions of the statutes relating to reassessments shall be applicable to assessments made under the provisions of this section.

(13) (a) The commissioners of such district are authorized to levy, on or before the first day of October in each year, a tax upon all the taxable property in the district for the purpose of carrying out the provisions and performing duties under this section, provided that the amount of any such tax in excess of that required for maintenance and operation and for principal and interest on bonds shall not exceed, in any one year, one mill for each dollar of the assessed valuation of the taxable property in the district, and shall certify in writing to the clerks of the several cities, villages and towns having territory in such district, the total amount of tax assessed against the taxable property in each such municipality lying in whole or in part within the district.

(15) (a) Any such district which shall have constructed, taken over or otherwise acquired a plant for the treatment or disposal of sewage, may charge to the state or county or to any municipality the cost of service rendered thereto by such district in treating or otherwise disposing of sewage at any such plant which is received from any state institution not located within the limits of a city or county institution or premises, or which is collected within the limits of such municipality, and may likewise charge to the state, county or municipality the cost of service rendered to any such state institution, county or municipality in the carrying or transmission of sewage through the sewers of said district, and charge for any other similar service so rendered. The cost of such service shall, in the first instance, be determined and fixed by the commissioners of the district, and shall be paid monthly or annually or at the end of such other periods of time as the said commissioners shall determine; and the municipality or governing body of the institution shall be notified in writing of the amount of the cost of such service, and of the time of payment thereof, by delivering a written statement of the same to the clerk of such municipality, or to said governing body.

(b) If the governing body of such state or county institution or premises, or of the municipality shall not be satisfied with the amount of the cost as fixed by the commissioners, they may, within thirty days, apply to the railroad commission, upon reasonable notice to be given to the commissioners of the sewerage district, to be fixed by the railroad commission by service on the secretary of the commissioners of the sewerage district, and said railroad commission shall, upon hearing, determine and fix the proper amount of the cost of such service.

(c) The state, county or municipality shall pay the amount of the cost of such service to the treasurer of the district from time to time, as shall be fixed and determined by the commissioners of the district, unless the municipality, state or county shall have appealed to the railroad commission, in which case payment shall be made within thirty days after the determination of the proper amount by the railroad commission, and thereafter from time to time as shall be fixed and determined by the commissioners of the district.

(d) Any municipality making any such payments to any such district, shall have authority to assess the same as a special tax against lands in such municipality which are specially benefited by any such service, or any such municipality may pay the same out of its general fund.

(16) Paragraph (h) of subsection (6) of section 59.96 shall apply to districts organized and existing under this section of the statutes.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 19, 1931.

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