for the purchase of school sites, the erection of school buildings and additions to school buildings, and the remodeling of existing school buildings, not exceeding six-tenths of a mill * * * subject to the provisions of * * * section 38.16 (1) (a) and (b). (g) A school extension fund as provided by law, not exceeding * * * eight-tenths of a mill * * *.

(h) * * * A vocational and adult education fund, not exceeding * * * one and five-tenths mills.

(i) A delinquent tax fund * * *.

SECTION 24. 65.07 (1) (k) of the statutes is created to read: 65.07 (1) (k) A public improvement reserve fund.

SECTION 25. 65.90 (1) of the statutes is amended to read:

65.90 (1) Each county other than counties having a population of 300,000 or more, each city *excepting cities of the first class*, village, town, school district and all other public bodies that have the power to levy or certify a general property tax or budget shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, formulate a budget and hold public hearings thereon.

Approved June 10, 1943.

No. 275, S.]

[Published June 12, 1943.

CHAPTER 281.

AN ACT to amend 59.97 (1) (a) of the statutes, relating to zoning power of counties.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

59.97 (1) (a) of the statutes is amended to read:

59.97 (1) (a) The county board of any county may by ordinance regulate, restrict and determine the areas within which agriculture, forestry and recreation may be conducted, the location of roads, schools, trades and industries, the location, height, bulk, number of stories, and size of buildings and other structures, the percentage of lot which may be occupied, size of yards, courts, and other open spaces, the density and distribution of population, and the location of buildings designed for specified uses, and establish districts of such number, shape and area, and may also establish set-back building lines, and may further regu-

late, restrict, and determine the areas in and along or in or along natural water courses, channels, streams, and creeks in which trades and industries, filling or dumping, erection of structures, and the location of buildings * * * may be prohibited or restricted, and may adopt an official map or maps which will show thereon * * * such areas, outside the limits of incorporated villages and cities, as such county board may deem best suited to carry out the purposes of this section. For each such district, regulations may be imposed designating the location, height, bulk, number of stories, and size of buildings and other structures, percentage of lot which may be occupied, the size of yards, courts and other open spaces, and density and distribution of population, and the trades, industries or purposes that shall be included or subjected to special regulations and designating the uses for which buildings may not be erected or altered; provided, however, that the said county board shall before it adopts such ordinance or ordinances, submit the same to the town board or town boards of the town or towns in which may be situated any lands affected by such ordinance, and thereupon obtain the approval of said town board or town boards, so far as the same affects the lands in such town or towns, and in like manner any and all ordinances, which may amend any ordinance, which have been adopted as herein provided, shall be submitted to said town boards of the towns in which said lands are located and their approval obtained as to each such change before the same shall be adopted by the county board. Such ordinance or amendments thereto may be adopted as to such town or towns which shall have given their approval thereto. The provisions of this subsection shall be applicable in every respect to regulating and restricting trailer camps or tourist camps or both.

Approved June 10, 1943.