

are herein enjoined to investigate. It shall be the duty of the adjutant general and the officers and employes of said home to facilitate such examination and inquiries by disclosing all facts in relation to the same, and exhibiting all books, papers, and vouchers affecting the expenditure of moneys.

Approved April 20, 1943.

No. 151, A.]

[Published April 21, 1943.]

CHAPTER 73.

AN ACT to amend 27.065 (3) and (4) of the statutes, relating to county streets and parkways.

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

27.065 (3) and (4) of the statutes are amended to read:

27.065 (3) The county board shall have the power to improve all or any portion of the county's system of streets and parkways by causing the same to be leveled, graded, paved or improved in any other manner, and *sidewalks*, curbs or gutters or * * * *either* installed, to cause water and sewer mains and laterals, and lighting mains and fixtures, fences, bridges, culverts, viaducts and flood control dams erected and constructed therein, and to cause the parkway portions thereof to be planted, seeded or sodded. The county board shall have the authority to establish the grade of all streets and parkways in areas not already established and to change and reestablish the same as it may deem expedient. Whenever it shall change or alter the permanently established grade of any street or parkway, any person thereby sustaining damages to his property on such street, shall have a right to recover such damages in the manner set forth in this section. The grade of all streets and parkways shall be established and described and the adoption of such grades and all alterations thereof shall be recorded by the county clerk. No street or parkway shall be worked until the grade thereof is established and recorded * * * *in the office of the county clerk.*

(4) (a) The expense of such work or improvement may be paid in whole or in part by the county or by the property to be benefited thereby, as the county board shall direct, but in

no case shall the amount assessed to any parcel of real estate exceed the benefits accruing thereto by such improvement, and in no case shall any benefits be assessed except for grading, paving, *sidewalk*, curb, gutter, sewer or water mains or laterals, and in no case shall any assessment be made upon the real estate for any such work or improvement upon any established and existing road, street or highway until the governing board of the city, village or town in which said road, street or highway is located has by resolution determined that the public welfare will be promoted by such work and improvement.

(b) Where sidewalks have been installed adjacent to private property, section 62.17 shall govern in respect to keeping said sidewalks in repair and free from snow, ice and obstructions; provided that the county board shall have the powers in said section vested in the common council, and the county highway committee shall have such powers as are in said section vested in the board of public works, and the word "city" shall mean the county. Where private homes are built upon lands abutting on any portion of a parkway and such houses face the parkway drive and said drive is the means of entrance to said lands, similar to any city street, then the responsibility for maintaining the area between the parkway drive and the private property lot line shall be that of the abutting property owner.

Approved April 20, 1943.

No. 401, A.]

[Published April 21, 1943.

CHAPTER 74.

AN ACT to create chapter 505, laws of 1935 (section 71.60, statutes of 1941), section 1 (3), transferring the proceeds of 60 per cent surtax to a postwar rehabilitation trust fund to be used exclusively for rehabilitation of Wisconsin veterans of World War II.

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

Chapter 505, laws of 1935 (section 71.60, statutes of 1941), section 1 (3) is created to read:

(71.60, Statutes of 1941) (Chapter 505, Laws of 1935) (Section 1) (3). The entire proceeds of the tax imposed by this sec-