town, county or other local unit of government may make purchases from another unit of government, including the state or federal government, without the intervention of bids.

Approved May 4, 1945.

No. 135, S.]

## [Published May 5, 1945.

## CHAPTER 109.

AN ACT to amend 38.16 (1) (b) of the statutes, relating to annual tax levies for school repair funds and school construction funds in cities of the first class.

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

38.16 (1) (b) of the statutes is amended to read:

38.16 (1) (b) The general educational fund taxes for the support of all schools including trade schools, so levied upon each dollar of the assessed valuation of all property in said city, subject to taxation, shall not in any one year exceed 7.3 mills on the dollar of the total assessed valuation of all such property provided, however, that the common council shall have power, notwithstanding any limitation to the contrary contained in chapter 65 to place at the disposal of said board of school directors annually hereafter from funds raised by the common council by tax levy or received by the common council from other sources a sum sufficient for said board to pay to the employes whose salaries are payable out of said general educational fund a cost of living bonus comparable to such bonus payable to city employes under the jurisdiction of the common council; and the repair fund taxes shall not exceed one mill upon the dollar of the total assessed valuation of all such property in such city, subject to taxation, for the repair and keeping in order of school buildings, fixtures, grounds and fences, the purchase of school furniture and the repair of broken or worn-out furniture, the making of material betterments to school property and the purchase of necessary additions to school sites, and the construction fund taxes shall not in any one year exceed six-tenths of a mill upon the dollar of the total assessed valuation of all such real and personal property, and the said taxes for the purposes named in this section shall be in addition to all taxes provided for by

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law for other city purposes. The common council shall have the option (1) to levy and collect such tax equal to the amount of money requested by the board for the school construction fund, or (2) to levy and collect a tax to realize part of the money so requested and provide the remainder thereof from taxes levied and collected by the common council for its permanent improvement fund, or (3) to decline to levy and collect a construction fund tax and provide the entire amount of money so requested for such school construction fund from its said permanent improvement fund. Such school construction fund tax levy shall be reduced in any year only by the amount which the common council shall in such year provide from such permanent improvement fund. The school repair fund and the school construction fund may be allowed to accumulate from year to year in the discretion of the board of school directors.

Approved May 4, 1945.

No. 100, A.]

[Published May 5, 1945.

## CHAPTER 110.

AN ACT to amend 170.03, 170.04 and 170.08 of the statutes, relating to strays and lost chattels.

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

SECTION 1. 170.03 and 170.04 of the statutes are amended to read:

170.03 Every finder of a stray of the value of \$10 or more, at the time of such taking up, shall also within one month thereafter cause the same to be appraised by a justice of the peace or the town chairman of such town, and a certificate of such appraisal, signed by the justice or chairman, shall be filed in the town clork's office. The finder shall pay the justice 50 cents for the certificate and 10 cents per mile for each mile necessarily traveled to make the same.

170.04 The owner or person entitled to the possession of any such stray at any time within one year after such notice is filed with such town clerk may have the same restored to him upon proving his right thereto and paying all lawful charges incurred in relation to the same. If the claimant and the finder cannot

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