No. 481, S.]

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## CHAPTER 566.

AN ACT to repeal and recreate 60.309 (1); to renumber 60.309 (2) to be 60.309 (5); and to create 60.309 (2), (3) and (4) of the statutes, relating to special assessments by commissioners of town sanitary districts.

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

SECTION 1. 60.309 (1) of the statutes is repealed and recreated to read:

60.309 SPECIAL ASSESSMENTS. (1) Special assessments for the purpose of carrying out the provisions and performing duties required under sections 60.30 to 60.309, may be levied by the commissioners in the following manner:

(a) Upon approval and filing of the plans for any improvement within the limits of a sanitary district, the commissioners thereof shall upon proper estimates determine the entire cost of the work to be done.

(b) The commissioners shall then examine the entire area to be improved and severally and separately consider each parcel of real estate therein and determine the benefits to each of said parcels and make assessments thereagainst in an aggregate amount equal to the determined cost of the work to be done. Such assessments shall be made in accordance with section 62.18 (9) (a).

(c) The commissioners shall file in the office of the town clerk a report of the assessments so made. Notice shall be given by the commissioners that such report is open for review at the town office and shall be so continued for a space of 10 days after the date of such notice and that on a day named therein, which shall not be more than 3 days after the expiration of said 10 days, said commissioners will be in session to hear all objections that may be made to such report.

(d) Such notice shall be published in a newspaper of general circulation within the sanitary district at least once and shall be made at least 5 days prior to the date of hearing as afore-said.

(e) At the time specified for hearing objections to said report, said commissioners shall hear all parties interested who may appear for that purpose and may review, modify and cor-

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rect said report as they deem just and at the conclusion of said hearing shall make a final determination of said assessments.

(f) When a final determination of assessments has been made, the secretary of the commissioners shall publish a notice in a newspaper of general circulation within the sanitary district that a final determination has been made once in each week for 2 successive weeks.

(g) If the owner of any parcel of land affected by such determination feels himself aggrieved thereby, he may, within 20 days after the date of such determination appeal therefrom to the circuit court of the county in which said sanitary district is located by causing a written notice of appeal to be served upon the secretary of the sanitary district and by executing a bond to the sanitary district in the sum of \$500 with 2 sureties or a bonding company to be approved by the secretary of the commissioners, conditioned for the faithful prosecution of such appeal and all costs that may be adjudged against him. The secretary of the commissioners in case such appeal is taken shall make a brief statement of the proceedings had in the matter and shall transmit the same with all papers in the matter to the clerk of the circuit court. Such appeal shall be tried and determined in the same manner as cases originally commenced in said court.

SECTION 2. 60.309 (2) of the statutes is renumbered 60.309 (5).

SECTION 3. 60.309 (2), (3) and (4) of the statutes are created to read:

60.309 (2) The commissioners of any sanitary district may provide that special assessments as heretofore levied may be paid in annual instalments, not more than 10 in number, in the manner provided in section 66.54 (7).

(3) For the purpose of anticipating the collection of special assessments payable in instalments under this section, the commissioners of the sanitary district may issue special assessment improvement bonds as provided in section 66.54.

(4) All special assessments heretofore levied by town sanitary districts and all special assessment improvement bonds heretofore issued by town sanitary district commissioners in accordance with this section are hereby validated.

Approved August 18, 1947.