

No. 547, A.]

[Published June 8, 1949.

CHAPTER 227.

AN ACT to amend 83.14 (1) and (7); and to create 83.14 (7m) of the statutes, relating to financing of highway improvements by towns and villages.

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

SECTION 1. 83.14 (1) and (7) of the statutes are amended to read:

83.14 (1) Any town meeting or village board may vote a tax of not less than \$500 to improve a designated portion of a county aid highway and may accept cash donations for such purposes, and when accepted subsequent proceedings shall be the same as if a tax of like amount had been voted. Highways in villages shall not be eligible to improvement under this section wherever the buildings fronting the highways average more than one to each 60 lineal feet of highway. The tax shall not exceed * * * 2 mills on the dollar on the taxable property but every town and village may vote \$500, and such tax shall be paid to the county treasurer when the county taxes are paid. *If the total cost of the improvement approved by the town meeting or village board exceeds the amount which it is permitted by this subsection to raise by taxation in the current year, it may vote a tax of not to exceed the same amount for the succeeding year or years.*

(7) *Towns and villages may take the initiative in the improvement of county aid highways by issuing bonds and the funds produced by such bond issue shall be handled and expended as though raised by taxation. If the county has not appropriated a sum at least equal to the funds raised by the town or village or to the proceeds of the town or village bonds advanced to the county for such improvements, the town or village board may petition the county pursuant to subsection (2) for an amount equal to one-half of such funds or of the principal maturing on such bonds in each year and the county shall appropriate its share as provided in subsection (3) (subject to the limitation in subsection (4)) until the county has appropriated an amount equal to the amount raised by the town or village or to the proceeds of the bonds thus advanced. This procedure may also be used to repay funds borrowed and advanced by a town or village for such improvements, as provided in subsection (6).*

SECTION 2. 83.14 (7m) of the statutes is created to read:

83.14 (7m) Subsection (7) is intended to apply to past, pending, and future improvements, and any tax levied or appropriation made prior to the effective date of this subsection (1949) is hereby validated.

Approved June 4, 1949.