

[No. 29, A.]

[Published April 6, 1883.]

CHAPTER 163.

AN ACT to amend section 1240, of chapter 52, of the revised statutes, entitled "of highways and bridges."

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

SECTION 1. Section 1240, of chapter 52, of the revised statutes, entitled of "highways and bridges," is hereby amended so as to read as follows: Section 1240. In making an assessment of highway taxes, the supervisors shall proceed as follows: 1. Every male inhabitant in each road district, being over the age of twenty-one years and under the age of fifty years, excepting all disabled soldiers who served in the late war, firemen holding certificates of membership in any regularly organized fire company, paupers, idiots and lunatics, shall be assessed to pay a poll tax of one dollar and fifty cents (\$1.50). 2. The residue of the highway taxes, to an amount of not less than one nor more than seven mills on the dollar, shall be assessed on the valuation of real and personal property in each district, but the supervisors in the several towns in this state shall assess any amount of highway tax, additional to the amount above authorized, which shall be ordered to be assessed at the next preceding annual town meeting, not exceeding fifteen mills on the dollar of such valuation. But no town containing a population of less than five hundred inhabitants shall, hereafter, levy or collect in any one year a highway tax of more than one thousand dollars (\$1,000), including the amount of money that may be voted at any special or general town meeting, and the mill tax herein authorized to be levied by the supervisors. And no town having two congressional townships or more, shall levy or collect a tax, exclusive of the mill tax hereinbefore authorized, of more than two thousand dollars (\$2,000) in any one year.

Relating to
highways and
bridges.

SECTION 2. All acts or parts of acts inconsistent or conflicting with this act are hereby repealed.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 27, 1883.