[No. 242, A.]

[Published May 2, 1887.]

CHAPTER 454.

AN ACT to amend section 1249, of the revised statutes, relating to the collection and application of highway taxes.

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

Amending section 1949, R. S. — Highway taxes.

Section 1. Section 1249, of the revised statutes, is hereby amended to read as follows: Section 1249. Every overseer of highways shall, whenever any part of the public highways in his district is blocked up by snow-drifts so as to render the same impassable, call out, upon one day's notice, the taxpayers of his district and immediately put such part of said highways in passable order; and every person who shall appear upon such notice, with such tools as the overseer shall direct, and work agreeably to his direction, and shall expend in labor, material or money an amount greater than he is assessed to pay on the highway in such year, such person shall be entitled to receive from the overseer of such district a certificate for the amount of such expenditure above his highway tax, which shall be a good credit and shall be allowed to the holder thereof on account of any delinquent or subsequent highway tax assessed in said district.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved April 12, 1887.