

SECTION 3. All such taxes and assessments shall be collected by the town board acting as a village board, the town clerk acting as street commissioner, and by the town and county officers, in the way and manner provided by sections 906 and 907 of the statutes, unless such street or highway or part thereof is now wholly located within the limits of a city incorporated since such contract was made.

SECTION 4. Where any tax or assessment heretofore levied or assessed of the character mentioned in section 2 of this act is invalid for any of the reasons therein mentioned, and such street or highway or part thereof so improved shall be located wholly within the limits of a city incorporated since such contract was made, the common council, board of public works, city clerk and other officials of such city for the purpose of paying the cost of work done under and pursuant to any contract of the character specified in section 1 of this act, shall without delay, proceed to determine the benefits and damages accruing from such work to each lot, tract or parcel of ground fronting or abutting upon such street or highway or part thereof so improved, and assess benefits and damages therefor against such lots, tracts or parcels of ground, levy and collect taxes and proceed in all respects as provided by the general charter law, chapter 45t of the statutes, and all the provisions of said chapter shall be considered as applicable to the proceedings for the assessment, levy and collection of such taxes. Improvement certificates of the character prescribed by section 925—188 of the statutes shall be issued to the contractor or his assigns. Such city shall pay to the contractor, or his assigns, the difference between the amount of such certificates and the cost of such work.

SECTION 5. This act shall take effect upon passage and publication.

Approved July 18, 1919.

No. 582, S.]

[Published July 25, 1919.

## CHAPTER 611.

AN ACT to repeal subsection (6) of section 20.49, to amend paragraph (b) of subsection (3) of section 20.04 and to create subsection (7) of section 20.49 of the statutes, relating to the Wisconsin highway commission and making appropriations.

*The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Subsection (6) of section 20.49 of the statutes, as created by chapter 270, is repealed.

SECTION 2. Paragraph (b) of subsection (3) of section 20.04 of the statutes is amended to read: (20.04) (3) (b) There shall be set aside from the remaining three-fourths, \* \* \* annually, beginning July 1, 1919, for the use of the highway commission, not to exceed one hundred sixty-eight thousand dollars, to defray the cost of administration of its functions as prescribed by law.

SECTION 3. There is added to section 20.49 of the statutes a new subsection to be numbered and to read: (20.49) (7) From time to time, sums sufficient to defray the cost of delivering into the state, equipping, storing, repairing and handling motor vehicles and other equipment and supplies and explosives which may be given to the state of Wisconsin by the federal government for use in highway construction but not exceeding in total from the general fund one hundred thousand dollars. All receipts from the rental, sale or exchange of any of the above shall be paid within one week after receipt into the general fund and are appropriated therefrom and added to this appropriation. When the receipts of said fund shall be sufficient to repay to the general fund the sums advanced and still leave a balance in said fund sufficient to carry out the purposes hereof such repayment shall be made, and any excess of receipts above the amount required to make such repayment shall be credited to the appropriation for highway maintenance and construction.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 18, 1919.

No. 598, S.]

[Published July 25, 1919.

## CHAPTER 612.

AN ACT to create section 40.015 of the statutes, relating to joint school districts.

*The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new section is added to the statutes to read: 40.015 (1) All school districts heretofore or hereafter organized, composed of territory from any incorporated city or village, however organized, together with territory adjoining said village or city, shall constitute a joint school district, and all the school property thereof shall be vested in said joint school district.

(2) All taxes for sites, buildings and maintenance of the schools on said joint school district shall be uniform throughout said joint school district and shall be levied and assessed in accordance with law.