

No. 167, A.]

[Published April 30, 1951.

CHAPTER 102.

AN ACT to amend 83.03 (2) of the statutes, relating to county levy on towns for road improvement.

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

83.03 (2) of the statutes is amended to read:

83.03 (2) If any county board determines to improve any portion of a county trunk highway with county funds, it may assess not more than 40 per cent of the cost of the improvement but not over \$1,000 in any year against the town, village or city in which the improvement is located as a special tax but no such assessment shall be made against

any town in which the combined appropriation of the town and county for the improvement of county trunk highways in such year exceeds * * * 3 mills per dollar on the assessed valuation of the town. The county clerk shall certify the tax to the town, village or city clerk who shall put the same in the next tax roll, and it shall be collected and paid into the county treasury as other county taxes are levied, collected and paid. A portion or all of such special assessment may be paid by donation.

Approved April 26, 1951.
