No. 341, A.]

[Published August 12, 1961.

CHAPTER 357

AN ACT to create 66.65 of the statutes, relating to levy of municipal special assessments for improvements against property in another municipality abutting on such improvements.

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

66.65 of the statutes is created to read:

66.65 ASSESSMENT AGAINST CITY, VILLAGE OR TOWN PROPERTY ABUTTING ON IMPROVEMENT. (1) A city, village or town may levy special assessments for municipal work or improvement under s. 66.60 upon property in an adjacent city, village or town, if such property abuts upon and benefits from such work or improvement and if the governing body of the municipality where the property is located, by resolution approves such levy. In any such case the owner of such property shall be entitled to the use of the work or improvement upon which such assessment is based upon the same conditions as the owner of property within the city, village or town.

(2) A special assessment under this section shall be a lien against the benefited property and shall be collected by the treasurer in the same manner as the taxes of the municipality and paid over by him to the

treasurer of the municipality levying such assessment.

Approved August 4, 1961.