

No. 632, A.]

[Published May 1, 1891.]

CHAPTER 473.

AN ACT to amend section 1040, of the revised statutes, and the several acts amendatory thereof, relating to the assessment of taxes.

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

SECTION 1. Section 1040 of the revised statutes, as amended by chapter 244, of the laws of 1879, chapter 165, of the laws of 1880, and chapter 354, of the laws of 1883, is hereby amended so as to read as follows: Section 1040. All personal property shall be assessed in the assessment district where the owner resides, except as hereinafter provided. If such owners be non-residents of the state, or foreign associations or corporations, but having an agent residing in this state in charge of such property, then the same shall be assessed in the district where such agent resides; otherwise, in the district where the same is located, except as hereinafter provided. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, farm implements, cord wood, live stock and farm products, excepting grain in warehouse, and saw logs, timber, railroad ties and telegraph poles, except those cut in this state within six months prior to April 1, of the year of assessment, shall be assessed in the district where located. No change of location or sale of any personal property after the first day of May in any year shall affect the assessment made in such year. As between school districts and road districts the location of personal property for taxation shall be determined by the same rules as between assessment districts; provided, that wherever the owner or occupant shall reside upon any contiguous tracts or parcels of land which shall lie in two or more assessment districts, then the farm implements, live stock and farm products of such owner or occupant, used, kept or being upon such

Amends sec.
1040, R. S. 1878,
as amended.

Personal prop-
erty, where as-
sessed.

contiguous tracts or parcels of land, shall be assessed in the assessment district where such owner or occupant resides at the time of such assessment.

Amends chapter 258, laws of 1882.

Saw logs, timber, etc., where assessed.

SECTION 2. Section 1, of chapter 258, of the laws of 1882, is hereby amended so as to read as follows: Section 1. All saw logs, timber and railroad ties or telegraph poles, cut in this state within six months prior to the first day of April of any year shall be assessed in the assessment district where the same shall be banked or piled for driving or shipment either by water or railroad, except that saw logs and timber which are to be sawed or manufactured in any mill within this state which is owned by the owner of such logs or timber, shall be assessed as manufacturers' stock, in the district where such mill may be located; provided, such owner or owners shall on or before the fifteenth day of June of each year, file with the assessor in the assessment district where such logs are banked or piled as aforesaid, an affidavit showing that he is or they are the owner or owners of such logs or timber and that said logs and timber are to be manufactured at a mill located within this state owned and operated by him or them, giving the location and assessment district in which said mill is located together with a verified statement of the assessor of the district in which said mill is located, that said logs or timber are listed with him for assessment and assessed to such owner or owners, giving the quantity of the said logs and timber so assessed.

Amends chapter 258, laws of 1882.

Assessor to determine amount of property by actual view.

SECTION 3. Section 2, of chapter 258, of the laws of 1882 is hereby amended so as to read as follows: Section 2. It shall be the duty of the assessor of the assessment district in which any such saw logs, timber, railroad ties or telegraph poles, cut within six months prior to the first of April, may be banked or piled as aforesaid, to ascertain the amount of such property which may be or may have been in his assessment district at any time during the month of April in each year, by actual view as far as practicable to fix the value of such property and assess the same to the owner thereof as of April 1, of each year, as other property is assessed.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.
Approved April 25, 1891.

No. 592, A.]

[[Published May 12, 1891.

CHAPTER 474.

AN ACT to amend section 2262 of the revised statutes of 1878, entitled, "An act relating to the recording of plats."

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

SECTION 1. Section 2262 of the revised statutes of 1878, is hereby amended by adding thereto the following: Provided, however, that no plat of any addition, to an existing plat, shall be hereafter recorded, unless the streets and alleys shown upon the same shall practically conform in width and direction thereof to the streets and alleys of such existing or original plat.

Amends sec. 2262, R. S. 1878.

Streets and alleys to conform in width, etc., to original plat.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved April 25, 1891.