

No. 542, A.]

[Published May 4, 1899.

CHAPTER 346.

AN ACT to amend sections 1036 and 1040, Wisconsin statutes of 1898, relating to the assessment of personal property.

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

Personal prop-
erty defined.
To include ice.

SECTION 1. Section 1036 of the Wisconsin statutes of 1898 is hereby amended by inserting after the word "same" at the end of the sixth line of said section, the words "ice cut and stored for use, sale or shipment," so that said section when so amended shall read as follows: Section 1036. The term "personal property" as used in this title shall be construed to mean and include toll bridges, saw logs, timber and lumber, either upon land or afloat; steamboats, ships and other vessels, whether at home or abroad; buildings upon leased lands, if such buildings have not been included in the assessment of the land on which they are erected; ferry-boats, including the franchise for running the same; ice cut and stored for use, sale or shipment; all debts due from solvent debtors, whether on account, note, contract, bond, mortgage or other security, or whether such debts are due or to become due; and all goods, wares, merchandise, chattels, moneys and effects, of any nature or description, having any real or marketable value, and not included in the term real property as above defined.

Where per-
sonal property
is to be as-
sessed.

SECTION 2. Section 1040 of the Wisconsin statutes of 1898 is hereby amended by inserting after the word "sale" in the seventh line thereof, the words "ice cut and stored" and by inserting after the word "which" at the end of the twenty-ninth line of said section, the word "ice" so that said section when so amended shall read as follows: Section 1040. All personal property shall

be assessed in the assessment district where the owner resides, except as otherwise provided. If such owner, 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 otherwise provided. Merchants' goods, wares, commodities kept for sale, ice cut and stored, tools and machinery, manufacturers' stock, farm implements, cord wood, live stock and farm products, excepting grain in warehouse, shall be assessed in the district where located. Saw logs and timber which are to be sawed or manufactured in any mill within this state which is owned or leased by the owner of such logs or timber or in which such logs or timber are to be sawed or manufactured by or for the owner thereof shall be assessed as manufacturers' stock in the district where such mill may be located. Saw logs, timber, railroad ties, lumber and other articles, not being manufacturers' stock, shall be assessed where the owner or agent having the same in charge in the case aforesaid resides. 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, the location of personal property for taxation shall be determined by the same rules as between assessment districts; provided, that whenever the owner or occupant shall reside upon any continuous 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 continuous tracts or parcels of land, shall be assessed in the assessment district where he resides at the time of such assessment. All saw logs, timber, railroad ties or telegraph poles cut in this state, owned by any person or corporation not residing and having no agent therein, shall be assessed in the assessment

district where the same shall be banked or piled for shipment either by water or railroad. It shall be the duty of the assessor of the assessment district in which ice, saw logs, timber, railroad ties or telegraph poles owned by non-residents as aforesaid may be located to ascertain at any time during the month of April in each year the amount of such property in his assessment district, by actual view as far as practicable, fix the value of said property and assess the same to the said owners as other personal property is valued and assessed.

SECTION 3. This act shall take effect and be in force, from and after its passage and publication.

Approved May 3, 1899.

No. 368, S.]

[Published May 5, 1899.]

CHAPTER 347.

AN ACT to authorize the secretary of state to draw a warrant on the treasury for the payment of a compensation for the compiling of the state treasurer's semi-annual statement of the condition of state and private banks.

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

Compensation
not to exceed
\$200 annually.

SECTION 1. The secretary of state is hereby authorized to draw a warrant upon the state treasury for the payment of a compensation to such person as the state treasurer may select for the compiling of the semi-annual statement of the