

No. 256, S.]

[Published May 25, 1903.]

CHAPTER 361.

AN ACT, to provide for the assessment and collection of taxes on mineral rights and reservations.

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

Mineral rights and reservations taxable; how assessed. SECTION 1. Any and all rights and reservations to enter upon and take away any mineral from any lands within the state of Wisconsin granted by or reserved in any deed or conveyance of such lands the title to which right or reservation is vested or may hereafter become vested in any person or corporation other than the owner of the fee to which such right or reservation is attached, is hereby declared to be taxable, and the same shall be separately assessed for taxation upon the written request of the owner of the fee to which such right or reservation is attached and not otherwise, and upon his furnishing to the assessor satisfactory proof of such separate ownership, and like proceedings had thereon relating to the levy, collection and sale thereof for the nonpayment of taxes against the same as are in force from time to time for the levy and collection of taxes on real estate and the sale of the same for the nonpayment thereof.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved May 20, 1903.