

No. 377, S.]

[Published April 28, 1909.

CHAPTER 70.

AN ACT to amend section 1040 of the statutes, relating to the taxation of personal property.

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

SECTION 1. Section 1040 of the statutes, is amended to read: Section 1040. All personal property shall be assessed in the assessment district where the owner resides, except as otherwise 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 otherwise provided. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, buildings on leased lands when such buildings are personal property, 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 *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, 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 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 contiguous 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 * * * 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 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. When personal property held by co-partners, joint owners, or owners in common shall, under the foregoing provisions, be required to be assessed in the district in which such owners reside and such co-partners, joint or co-owners shall not all reside in the same district, such property shall be assessed in the district in which they shall have their principal office or place of business; and, if there be no such principal office or place of business, then in the district in which such property shall be located.

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

Approved April 27, 1909.

No. 30, S.]

[Published April 28, 1909.

CHAPTER 71.

AN ACT to amend section 1184 of the statutes, relating to the refunding of taxes on void sales.

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

SECTION 1. Section 1184 of the statutes is amended to read: Section 1184. If after the sale or conveyance of any lands sold for the non-payment of taxes and within the time hereinafter prescribed it shall be discovered that the sale or the certificate issued thereon was invalid, the county board shall make an order, briefly stating the reason therefor, directing that the money paid for such certificate on the sale, and all subsequent charges thereon, and all subsequent taxes paid on the lands described therein by the purchaser or his assigns, be refunded with interest * * * to such purchaser or his assigns, upon the delivery of the certificate or deed to be canceled; and if the county treasurer shall, in pursuance of such order, offer to the person entitled thereto his money as aforesaid, and he shall refuse to receive the same and cancel the certificate or deed, he shall not be entitled to receive any interest on the money so paid by him after the day of such offer and refusal; nor shall any recovery ever be otherwise had against the county on such deed or certificate. But