

No. 487, S.]

[Published June 21, 1913.]

CHAPTER 497.

AN ACT to repeal section 1040 of the statutes and to create a new section to be numbered section 1040 of the statutes, relating to the assessment 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 Section 1040 of the statutes is repealed.

SECTION 2. There is added to the statutes a new section to be numbered and to read: Section 1040. 1. All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided. If such owners be nonresidents 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.

2. When personal property held by copartners, 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 copartners, joint or coöwners 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.

3. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, buildings on leased lands when such buildings are personal property, farm implements, cordwood, live stock, and farm products, excepting grain in warehouse, saw logs, timber, railroad ties, lumber and other forest products, except as hereinafter provided, shall be assessed in the district where located.

4. Saw logs or timber in transit, 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 deemed located and shall be assessed in the district in which such mill may be located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail or shall have been removed from the district in which the same shall have been cut and shall be banked, decked, piled, or otherwise temporarily placed or stored in some other district for transportation to such mill; but when such logs or timber are

banked, decked, piled, or otherwise temporarily placed or stored for transportation in the district in which the same shall have been cut, they shall be deemed located and shall be assessed in such district.

5. On or before the 25th day of June, 1913, and on or before the 10th day of May in each year thereafter, the owner of such logs or timber shall furnish the assessor of the district in which such mill is located and also the assessor of the district in which such logs and timber are located on the first day of May preceding, a verified statement of the amount, character and value thereof, designating the assessment district in which the same are to be sawed or manufactured. Any assessment made in accordance with such statement shall be valid and binding on the owner notwithstanding any subsequent change as to the place where the same may be sawed or manufactured. If the owner of such logs or timber shall fail or refuse to furnish the statement herein provided for or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 1056a of the statutes.

6. It shall be the duty of the assessor of the assessment district in which any saw logs, timber, railroad ties, or telegraph poles owned by nonresidents 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 said owners as other personal property is valued and assessed.

7. 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.

8. 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.

9. Any assessment of saw logs or timber in transit as above defined made under the provisions of chapter 81 of the laws of 1913 shall be deemed as of no effect and superseded by the assessment made of such logs and timber under the provisions of this section.

(See c. 81.)

SECTION 3. This act shall take effect upon passage and publication.

Approved June 19, 1913.

No. 488, S.]

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CHAPTER 498.

AN ACT to appropriate to John A. Sholts a sum of money therein named for expenses incurred in defending a suit for damages brought against him as state fish and game warden.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is appropriated to John A. Sholts, out of any money in the treasury not otherwise appropriated, the sum of one hundred sixty-six dollars and thirty cents for expenses incurred by him in defending a suit for damages brought against him as state fish and game warden.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 19, 1913.

No. 489, S.]

[Published June 21, 1913.

CHAPTER 499.

AN ACT to appropriate to I. H. Boomer a sum of money therein named, for expenses incurred in defending a suit for damages brought against him as deputy fish and game warden.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is appropriated to I. H. Boomer out of any money in the state treasury, not otherwise appropriated, the sum of twenty-seven dollars and sixty-four cents to reimburse him for expenses incurred in defending a suit brought against him as deputy fish and game warden.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 19, 1913.