

[Published March 16, 1877.]

CHAPTER 250.

AN ACT to amend section 16 of chapter 180 of the general laws of 1868, entitled "An act to provide for the assessment of property for taxation, and the levy of taxes thereon."

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

Amended.

SECTION 1. Section sixteen of chapter one hundred and thirty of the general laws of 1868, is hereby amended by inserting after the word "view," in the second line, the following: "In towns containing one hundred and eight square miles or less; but in towns that contain more than one hundred and eight square miles, real property shall be assessed either from actual view or the best information that the assessor can practically obtain, except improved lands, which shall be assessed from actual view," so that said section, when amended, will read as follows: "Section 16. Real property shall be valued by the assessor from actual view, in towns containing one hundred and eight square miles or less; but in towns containing more than one hundred and eight square miles, real property shall be assessed either from actual view or the best information that the assessor can practically obtain, except improved lands, which shall be assessed from actual view, at the full value which could ordinarily be obtained therefor at private sale, and which the assessor shall believe the owner, if he desires to sell, would accept in full payment. In determining the value, the assessor shall consider as to each piece, its advantage or disadvantage of location, quality of soil, quantity and quality of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein, and all buildings, fixed machinery and improvements of every description thereon, and their value. Real property held under lease from any religious, scientific, literary, or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor having fixed the value, shall enter the same opposite the proper tract in the assessment roll. Property omitted from assessment the previous year by mistake, shall be entered twice, designating one entry as omitted for the year 18—; *provided*, that this act shall not be construed to apply to lands containing iron ore.

When assessor
to value prop-
erty from
actual view.

How value to
be determined.

1872
1877

SECTION 2. All acts and parts of acts, contravening **Repealed.**
the provisions of this act, are hereby repealed.

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

Approved March 8, 1877.

[Published March 16, 1877.]

CHAPTER 251.

AN ACT relating to the Sturgeon Bay and Lake Michigan ship canal, and to amend chapter 365, of the private and local laws of 1864, entitled "An act to incorporate the Sturgeon Bay and Lake Michigan Ship Canal and Harbor Company," approved April 2nd, 1864.

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

SECTION 1. Chapter 365, of the private and local **Amended.**
laws of the year 1864, entitled "An act to incorporate the Sturgeon Bay and Lake Michigan Ship Canal and Harbor Company," approved April 2, 1864, is hereby amended by inserting between sections seven and eight of said chapter the following sections:

SECTION 2. It shall be lawful for said company, its officers, engineers, contractors, and agents to enter upon, take possession of, and use, any lands not exceeding 800 feet in width along the line of the route of said canal, and also all other lands adjacent to the line of said canal, or beyond the termini thereof, as the engineer of said company shall certify to the president of said company to be necessary to the construction, use, or operation of said canal, subject, however, to the payment of such compensation as the company may have agreed to pay therefor, or shall be ascertained in the manner hereinafter provided; and when such compensation shall have been paid or tendered, the title to such lands shall vest in said company, in fee simple, and the said company shall have the right to hold the same; and whenever, in the opinion of the company, the same or any part thereof shall no longer be necessary for the purposes for which the same was taken, the said company is hereby authorized to lease or sell the same, or any part thereof, in fee simple.

Authority of company to take land necessary for construction of its works.

SECTION 3. Said company may apply, by its attorney, **Appointment of commissioners to view and ap-**
to the judge of any circuit court of this state, and it