

[No. 203, A.]

[Published March 5, 1878.]

CHAPTER 76.

AN ACT to appropriate to Dennis Phelan a sum of money therein named.

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

Appropriation.

SECTION 1. There is hereby appropriated out of the general fund, not otherwise appropriated, to Dennis Phelan, the sum of forty-five dollars.

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

Approved March 4, 1878.

[No. 20, A.]

[Published March 6, 1878.]

CHAPTER 77.

AN ACT relating to the assessment of property for taxation, and amendatory of chapter one hundred and thirty of the general laws of 1868, as amended by chapter two hundred and fifty of the laws of 1877.

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

Amendment.

SECTION 1. Section sixteen, of chapter one hundred and thirty, of the general laws of one thousand eight hundred and sixty-eight, as amended by chapter two hundred and fifty, of the laws of one thousand eight hundred and seventy-seven, is hereby amended by striking out the words "one hundred and eight," where the same occur in said section, and inserting in lieu thereof the words "forty-eight," so that said section, when amended, will read as follows:

Assessments—
how made.

"Section 16. Real property shall be valued by the assessor from actual view, in towns containing forty-eight square miles or less; but in towns containing more than forty-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.”

Proviso,

SECTION 2. All acts or parts of acts contravening 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 4, 1878.

[No. 211, A.]

[Published March 6, 1878.]

CHAPTER 78.

AN ACT fixing the terms of the circuit court in certain counties of the eleventh judicial circuit.

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

SECTION 1. The terms of the several circuit courts of the eleventh judicial circuit shall hereafter be held as follows: In the county of Ashland on the first Monday of January and on the first Monday of July. In the county of Barron on the third Tuesday of January and on the second Tuesday of August. In the county of Bayfield on the second Monday of January and on the second Monday of July. In the county of Burnett on the first Tuesday of February and on the fourth Monday of July. In the county of Chippewa on the first Monday of June and on the first Monday of December. In the county of Douglas on the second Monday of February and on the third Monday of July. In the county of Polk on the fourth Monday of January and on the first Monday of August.

General terms
of circuit court.