

and one-half on or before the tenth day of August in each year; and if any such owner shall neglect or refuse to make any report required by this act, and to pay for such license, then such owner shall, so long as such neglect or refusal shall continue, have no right to use said cars as aforesaid, in this state, and charge and collect fare or compensation for such use, and any such use by any such owner, in violation of the provisions of this act, may be restrained by injunction at the suit of the attorney general, in any court of competent jurisdiction.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved April 4, 1883.

[No. 439, A.]

[Published April 14, 1883.]

CHAPTER 354.

AN ACT to amend section 1040 of the revised statutes and the several acts amendatory thereof, relating to the assessment of taxes.

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

SECTION 1. Section 1040 of the revised statutes, as amended by chapter 244 of the laws of 1879, is hereby amended so as to read as follows: Section 1040. All personal property shall be assessed in the assessment district where the owner resides, except as hereinafter 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 hereinafter provided. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, 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.

Relating to
assessment of
taxes.

Saw-logs, timber, railroad ties, lumber and other articles not being manufacturers' stock shall be assessed where the owner or agent having the same in charge in the case aforesaid resides. 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 and road 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 such owner or occupant resides at the time of such assessment.

SECTION 2. This act shall take effect and be in force from and after its passage and publication
Approved April 4, 1883.

[No. 472, A.]

[Published April 16, 1883.]

CHAPTER 355.

AN ACT to authorize John Arpin and P. B. Champagne, their heirs and assigns, to build, rebuild and maintain flooding dams in and across St. German Creek, in Lincoln county.

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

May build a dam.

SECTION 1. John Arpin and P. B. Champagne, their heirs and assigns, are hereby authorized to build, rebuild and maintain two flooding dams in and across St. German Creek, in Lincoln county, as follows: One of said dams to the built or rebuilt in section thirty (30), in township forty (40) north, of range eight (8) east, and the other of said dams to be built or rebuilt in section eighteen (18), in township thirty-nine (39) north, of range eight (8) east; said dams to be so built and rebuilt in aid of the navigability for logs of said St. German Creek, and also of Big and Little St. German Lakes. Said dams shall be so constructed as not seriously to delay or prevent the transit of logs down and through said creek and lakes, but in aid thereof, as aforesaid; and when so built, or rebuilt,