No. 73 S.]

[Published April 18, 1893.

CHAPTER 178.

AN ACT to provide for a revision of the school code of the Sate of Wisconsin and for other purposes.

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

SECTION 1. Oliver E. Wells is hereby appoint- oliver E. wells ed as a commissioner to prepare and submit to appointed the legislature, at the next session thereof, to revise school within the first ten days after the opening, a proposed revision of the school law of this state. in the form of a bill. Such bill shall be accompanied by a report, giving explanatory notes and a statement of the reasons for any proposed changes in existing law. The said commissioner is authorized in preparing said revision, to visit other states, to consult prominent edu- May visit other cators, to employ legal assistance in framing the states, etc. bill, or in giving legal advice in any doubtful questions, and in preparing any legal presentment of the points involved in the changes proposed, or in examining the decisions of this or other states.

SECTION 2. For the purpose of compensating Appropriation. such commissioner, defraying expenses incurred in travel, consultation, or legal or other counsel and services as authorized by the preceding section, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, the sum of seven thousand and five hundred dollars, one-half of which shall be at once paid to said Wells, and the other half paid to him hereafter in quarterly installments, while he is engaged upon the said work. At the close of the said work and after making his report as herein provided, he shall make out and file with the secretary of state a written statement of the amount from time to time applied as compensation and the amount expended in the manner hereinotherwise authorized.

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

Approved April 13, 1893.

No. 105, S.1

[Published April 19, 1893.

CHAPTER 179.

AN ACT to amend section 1040, of the Revised Statutes, and the several acts amendatory thereof, and to repeal chapter 473, laws of 1891, and to re-enact sections 1 and 2, of chapter 258, laws of 1882, all relating to the assessment of personal property 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, chapter 165, of the laws of 1880, chapter 354, of the laws of 1883, and chapter 473, of the laws of 1891, is hereby amended so as to read as Personal prop. 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

Amends sec. 1040, R. S., as amended.

erty, where