

*duced to him which shall satisfy him that any such corporation has violated any of the conditions specified in sections 1791j and 1791k, he shall forthwith bring an action in the name of the state in any circuit court of this state to have the charter of such corporation forfeited, cancelled and annulled, and upon due proof being made thereof to the satisfaction of the court, judgment shall be entered therefor.*

SECTION 9. This act shall take effect and be in force from and after October first, 1905.

Approved June 20, 1905.

No. 468, S.]

[Published June 29, 1905.

## CHAPTER 508.

AN ACT to amend chapter 417 of the laws of 1903 entitled "An act relating to the assessment of personal property in certain cases and amendatory of sections 1040 and 1044 of the statutes of 1898."

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

**Assessments, how made; liability and rights of representative.** SECTION 1. The 3rd paragraph of section 2 of chapter 417 of the laws of 1903, and therein designated as section 1044a, is hereby amended so as to read as follows: Section 1044a. When personal property shall be assessed to some person in charge or possession thereof *other than the owner or person beneficially entitled thereto as hereinbefore provided*, the assessment thereof shall be entered upon the assessment roll separately from the same person's assessment of his own personal property, adding to his name upon such roll words *briefly indicating that such assessment is made to him as the person in charge or possession thereof as occupant or possessor of the premises on which such property is stored or piled or as the husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, as-*

*signee, receiver or other representative of the owner or person beneficially entitled thereto; but a failure to enter such assessment separately or to indicate the representative capacity or other relationship of the person assessed shall not affect the validity of the assessment. The person so assessed shall be personally liable for the tax thereon. He shall have a personal right of action against the owner or person beneficially entitled to such property for the amount of such taxes and shall have a lien therefor upon such property with the rights and remedies for the preservation and enforcement of such lien provided in sections 3346 and 3347, \* \* \* and shall be entitled to retain possession of such property until the owner or person beneficially entitled thereto shall have paid the tax thereon or shall have reimbursed the person assessed for such tax if paid by him. Such lien and right of possession shall relate back and exist from the time as of which such assessment is made, but may be released and discharged by giving to the person assessed such undertaking or other indemnity as he may accept or by giving to him a bond in such amount and with such sureties as shall be directed and approved by the county judge of the county in which such property is assessed, upon eight days' notice to the person assessed, which bond shall be conditioned to hold and keep the person against whom such assessment is made free and harmless from any and all costs, expense, liability or damage by reason of such assessment.*

SECTION 2. This act shall take effect and be in force from and after its passage and publication and shall apply to assessments made in the year 1905.

Approved June 20, 1905.