

No. 117, S.]

[Published April 18, 1913.

CHAPTER 80.

AN ACT to amend subsection 7 of section 1548 of the statutes, relating to the sale of intoxicating liquors upon, or within one mile of, state parks.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection 7 of section 1548 of the statutes is amended to read: (Section 1548) 7. Nor shall any such license be granted for the sale of any such liquors within a distance of two and one-half miles of the grounds of the Wisconsin veterans' home in the town of Farmington, county of Waupaca, nor to any person who is the owner or keeper, directly or indirectly, of a house of ill fame or house of prostitution. Nor shall any license be granted for the sale of any such liquors to be drank on the premises within a distance of three thousand two hundred feet of the main building of any state university; * * * nor shall any such license be granted for the sale of any such liquors in or upon Peninsula Park in Door County, Devil's Lake Park in Sauk County, Inter-State Park in Polk County and the Glenn Park in Grant County, or within a distance of one mile from any such park.

SECTION 2. This act shall take effect and be in force upon its passage and publication.

Approved April 17, 1913.

No. 129, S.]

[Published April 18, 1913.

CHAPTER 81.

AN ACT to amend section 1040 of the statutes, relating to personal property.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1040 of the statutes is amended to read: Section 1040. All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided. If such owners be nonresidents 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 otherwise provided. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, buildings on leased lands when such buildings are personal property, farm implements, cord-

wood, live stock, and farm products, excepting grain in warehouse, shall be assessed in the district where located. * * * Saw logs, timber, railroad ties, lumber, and other articles, * * * shall be assessed in the district where located. 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, 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 he resides at the time of such assessment. All saw logs, timber, railroad ties, or telegraph poles cut in this state, owned by any person or corporation not residing therein, shall be assessed in the assessment district where the same shall be banked or piled for shipment either by water or railroad. It shall be the duty of the assessor of the assessment district in which saw logs, timber, railroad ties, or telegraph poles owned by nonresidents as aforesaid may be located to ascertain at any time during the month of April in each year the amount of such property in his assessment district, by actual view as far as practicable, fix the value of said property, and assess the same to the said owners as other personal property is valued and assessed. When personal property held by copartners, joint owners, or owners in common shall, under the foregoing provisions, be required to be assessed in the district in which such owners reside and such copartners, joint or coowners shall not all reside in the same district, such property shall be assessed in the district in which they shall have their principal office or place of business; and, if there be no such principal office or place of business, then in the district in which such property shall be located.

(See c. 497.)

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

Approved April 17, 1913.