

time of the nineteenth meridian west from Greenwich, now commonly known as central time.

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

Approved April 2, 1885.

[No. 521, A.]

[Published April 10, 1885.]

## CHAPTER 217.

AN ACT to amend chapter 48, section 1033, of the revised statutes regarding the assessment of taxes.

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

SECTION 1. Section 1033, of the revised statutes is hereby amended so as to read as follows: Section 1033. The assessors of each assessment district shall begin on the first day of May in each year, or as soon thereafter as practicable, and proceed to make an assessment of all the real and personal property liable to taxation in such district. All personal property shall be assessed as of the first day of May in such year, but the assessment of merchants' and manufacturers' stock shall be based on the average amount held during the preceding year ending on the first day of May. Real property may be assessed at any time between the first day of May and the time of the sitting of the board of review for such district.

Regarding  
assessment of  
taxes.

SECTION 2. All acts or parts of acts conflicting with the provisions of this act are hereby repealed.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 April 2, 1885.