

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.]

[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:

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

Personal prop-
erty, where
assessed.

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 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. 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. All saw logs, timber, railroad ties or telegraph poles cut in this state, owned by any person or corporation not residing in this state, and having no agent in this state, shall be assessed in the assessment district where the same shall be banked or piled for shipment, either by water or railroad.

Saw logs, timber, etc., where assessed.

SECTION 3. It shall be the duty of the assessor of the assessment district in which saw logs, timber, railroad ties or telegraph poles owned by non-residents 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, to fix the value of said property and assess the same to the said owners as other personal property is valued and assessed.

Assessor to ascertain amount of same by actual view.

SECTION 4. All acts and parts of acts in conflict with the provisions of this act or with any of the provisions thereof, are hereby repealed.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved April 14, 1893.