

No. 510, A.]

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CHAPTER 427.

AN ACT to amend subdivision 3 of section 2 of chapter 315 of the laws of 1903, relating to the taxation of railroad companies.

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

Property of railroad company defined. SECTION 1. Subdivision 3 of section 2 of chapter 315 of the laws of 1903 is hereby amended by inserting after the word "terminals" in the eighth line thereof, the words "grain elevators and coal docks not exclusively used by the railroad in the operation of its business," so that when so amended said subdivision shall read as follows: "3. The term "property of the railroad company," as used in this act, shall include all franchises, right of way, road bed, tracks, stations, terminals, rolling stock, equipment and all other real and personal property of such company used or employed in the operation of the railroad or in conducting its business, and shall include all title and interest in such property as owner, lessee or otherwise. Real estate not adjoining its tracks, stations, or terminals; *grain elevators and coal docks not exclusively used by the railroad in the operation of its business*; and real estate not necessarily used in operating the railroad *are* excepted and shall be subject to taxation like the property of individuals."

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

Approved June 19, 1905.