

now standing in the capitol park to the greatest number possible, and to that end to mould their plans for the future, and if necessary to modify those plans already formed.

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[No. 73. S.]

JOINT RESOLUTION NO. 52.

Relating to the preparation of a bill to correct existing deficiencies in the tax laws of this state, and instructing the joint committee on finance to recommend legislation granting relief to the citizens.

WHEREAS, There is now a law on the statute books providing for the taxation of credits, which law is continually evaded by owners of such credits; and

WHEREAS, The members of the state tax commission, as well as other officials throughout the state responsible for the enforcement of the existing laws relating to taxation, have declared themselves as being opposed to the taxation of credits, and have failed to enforce the said law, to the grievous hardship and unjust burdening of owners of property other than credits; and

WHEREAS, The state tax commission in the year 1907, as shown by its published report for the year 1909 on pages 61 and 62, assessed for state tax property in the form of credits in amounts enormously in excess of the amount of such property which was listed by the local assessors, such unjust difference in assessment having to be borne by the owners of visible property in Dane county to the amount of three million dollars; in Dodge county to the amount of two million dollars; in Fond du Lac county to the amount of two million dollars; in Green county to the amount of eight hundred thousand dollars; in Jefferson county to the amount of one million five hundred thousand dollars; in Outagamie county over two million dollars; in Racine county to the amount of two million dollars; in Rock county to the amount of two million four hundred thousand dollars; in Sauk county, about one million dollars; in Sheboygan county to the amount of two million dollars; in Waukesha county to the amount of one million two hundred thousand dollars; in Winnebago county to the amount of two million five hundred thousand dollars; and in Milwaukee county to the amount of thirteen million dollars; and amounting in the whole state to a total of fifty-three million dollars; and

WHEREAS, Legislation introduced in this and previous sessions of the legislature looking to the correction of the existing defects has been rejected; and

WHEREAS, It is known that in the city of Milwaukee alone property has escaped taxation which would, if assessed accord-

ing to law, bring into the treasury of that city at least two hundred fifty thousand dollars per year; now, therefore, be it

*Resolved by the Senate, the Assembly concurring,* That the joint committee on finance be, and the same is hereby, instructed to report during the present session of the legislature some measure or measures which shall be calculated to relieve the people of this state from this unjust burden of taxation.

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[No. 142, A.]

JOINT RESOLUTION NO. 53.

Relating to the public services and death of Honorable John J. Jenkins.

The Honorable John J. Jenkins, who was a member of this assembly in 1872, died at his home in the city of Chippewa Falls, on Saturday, June 10, 1911.

Judge John J. Jenkins was born at Weymouth, England, August 20, 1843. When he was eight years of age, his parents settled in Sauk county, Wisconsin, and in June, 1851, removed to Baraboo, Wisconsin. Here he attended the common schools for a few terms, but his education in the higher branches was acquired mainly by his own efforts.

At the first call for troops from President Lincoln, Judge Jenkins was only seventeen years of age, but determined to serve his country. Accordingly he left home, though it was against his parents' wishes, and enlisted in Company A, Sixth Wisconsin Volunteers, a part of what was known as the "Iron Brigade." His record as a soldier is one that can be written of but few men. He participated in many of the bloodiest battles of the Army of the Potomac, and remained at the front until the nation he loved was saved. The same fidelity to duty and the same unswerving patriotism which characterized him as a soldier, marked his private and public life.

Returning to Baraboo in 1865, he was employed for several years as a raftsmen on the Wisconsin river, running timber from Germantown and Grand Rapids to St. Louis. After a few years he was made clerk of the circuit court at Baraboo. Then began his education. He employed his spare time in reading and studying and later took up the study of law. This he prosecuted wholly alone, never having been in an office or law school but was admitted to the bar in 1870 at Baraboo, before his term of office expired. He then came to Chippewa Falls, where he practiced his profession.

Judge Jenkins held many offices of public trust. In 1872 he was a member of this house and was county judge of Chippewa