

No. 171, A.]

[Published July 14, 1927.]

**CHAPTER 349.**

AN ACT to amend subsections (2) and (3) of section 70.13 of the statutes, relating to the place where logs and timber shall be assessed.

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

SECTION 1. Subsections (2) and (3) of section 70.13 of the statutes are amended to read: (70.13) (2) Saw logs or timber in transit, which are to be sawed or manufactured in any mill in this state, shall be deemed located and shall be assessed in the district in which such mill is located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail, \* \* \* but when such logs or timber are banked, decked, piled, or otherwise temporarily stored for transportation in \* \* \* any district \* \* \*, they shall be deemed located, and shall be assessed in such district.

(3) On or before the tenth day of May in each year the owner of such logs or timber shall furnish the assessor of the district in which such mill is located *a verified statement of the amount, character and value of all such logs and timber in transit on the first day of May preceding, and \* \* \* to the assessor of the district in which any such logs and timber were located on the first day of May, preceding, he shall furnish a like verified statement of the amount, character and value thereof \* \* \*. Any assessment made in accordance with such statement shall be valid and binding on the owner notwithstanding any subsequent change as to the place where the same may be sawed or manufactured. If the owner of such logs or timber shall fail or refuse to furnish the statement herein provided for, or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 70.36.*

SECTION 2. This act shall take effect upon passage and publication.

Approved July 13, 1927.