

county not less than thirty days or more than three months; and, in case of punishment by fines, such person shall, unless the fine and costs be paid forthwith, be committed to the county jail of the proper county until such fine and costs are paid, or until discharged by due course of law. Penalty, etc.

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

Approved April 23, 1897.

No. 32, A.]

[Published April 27, 1897.

CHAPTER 330.

AN ACT to amend chapter 19, of the general laws of 1895, entitled, "An act to regulate the manner and fixing a uniform rate of assessment for the purpose of taxation of steamboats, vessels and other water craft in this state," as amended by chapter 283, of the general laws of 1895, entitled, "An act to regulate the manner and fixing a uniform rate of assessment for the purpose of taxation of steamboats, vessels and other water craft in this state."

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

SECTION 1. Chapter 19, of the general laws of 1895, as amended by chapter 283, of the general laws of 1895, is hereby amended by striking out all after the enacting clause, and inserting in lieu thereof the following: Section 1. All personal property in this state shall be assessed as provided in section 1040, of the revised stat-

Assessment of
steamboats
and other
water craft.

utes of the state of Wisconsin, and the acts amendatory thereof; provided, however, that in assessing steamboats, vessels and other water craft, the assessor in determining the value of such property for taxation, shall assess the same as follows: Steel steamers, age 1 to 10 years, not less than fifteen dollars per net ton. Steel steamers, age 10 years and upwards, not less than twelve dollars per net ton. Wood and composite steamers, age 1 to 5 years, not less than nine dollars per net ton. Wood and composite steamers, age 5 to 10 years, not less than seven dollars per net ton. Wood and composite steamers, age 10 to 15 years, not less than six dollars per net ton. Wood and composite steamers, age 15 years and upwards, not less than four dollars per net ton. Steel barges, tow barges and sailing crafts, age 1 to 10 years, not less than twelve dollars per net ton. Steel barges, tow barges and sailing crafts, age 10 years and upwards, not less than nine dollars per net ton. Wood and composite barges, tow barges and sailing crafts, age 1 to 5 years, not less than seven dollars per net ton. Wood and composite barges, tow barges and sailing crafts, age 5 to 15 years, not less than four dollars per net ton. Wood and composite barges, tow barges and sailing crafts, age 15 years and upwards, not less than three dollars per net ton. Steel tugs, age 1 to 5 years, not less than one hundred and twenty-five dollars per net ton. Steel tugs, age 5 to 10 years, not less than one hundred dollars per net ton. Steel tugs, age 10 years and upwards, not less than seventy-five dollars per net ton. Wood and composite tugs, age 1 to 5 years, not less than one hundred dollars per net ton. Wood and composite tugs, age 5 to 10 years, not less than seventy-five dollars per net ton. Wood and composite tugs, age 10 years and upwards, not less than fifty dollars per net ton. All crafts not above described, or not registered or enrolled, or required by the federal laws to be registered and enrolled shall be valued and assessed in like manner as

other personal property. Vessels, the motive power of which is steam, and relying on and supplied with boilers and engine, shall be known and designated as steam vessels. Steam tugs need no special description. Crafts that are supplied with neither steam nor a fulling of canvas for sails, but are dependent on other crafts to tow them the whole or part of the time shall be known and designated as tow barges. Vessels supplied with the necessary equipment of canvas and relying on their own sails and making voyages independent of all other motive power, shall be known and designated as sailing vessels. The rule for ascertaining and fixing on the true tonnage of all crafts herein specified, and on which the value is fixed per ton, shall be the rule employed by the United States for determining the tonnage of crafts that by law must be registered or enrolled, provided the net tonnage shall be construed to be the true tonnage. The age, tonnage and classification of vessels for the purposes of this act, shall be ascertained by the assessors from the custom house where such vessels are enrolled and licensed, or from the enrollment issued to such craft or vessel.

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

Approved April 23, 1897.