

No. 247, S.]

[Published September 4, 1959.

**CHAPTER 366**

AN ACT to amend 70.18 (1) of the statutes, relating to assessment of personal property, to whom assessable.

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

70.18 (1) of the statutes is amended to read:

70.18 (1) Personal property shall be assessed to the owner thereof, except that when it \* \* \* is in the charge or possession of some person

other than the owner \* \* \* it \* \* \* *may* be assessed to the person so in charge or possession of the same. Telegraph and telephone poles, posts, railroad ties, lumber and all other manufactured forest products shall be deemed to be in the charge or possession of the person in occupancy or possession of the premises upon which the same shall be stored or piled, and the same shall be assessed to such person, unless the owner or some other person residing in the same assessment district, shall be actually and actively in charge and possession thereof, in which case it shall be assessed to such resident owner or other person so in actual charge or possession; but nothing contained in this clause shall affect or change the rules prescribed in s. 70.13 respecting the district in which such property shall be assessed.

Approved August 28, 1959.

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