

Repeal.

**SECTION 2.** All acts and parts of acts inconsistent with the foregoing section, and also chapter two hundred of the general laws of 1859, are hereby repealed.

**SECTION 3.** This act shall take effect and be in force from and after its passage and publication.

Approved April 4, 1864.

## CHAPTER 403.

[Published April 18, 1864.]

AN ACT relating to the listing of personal property for taxation, and amendatory of sections five and eight of chapter three hundred and eighty-six of the general laws of 1860, [chapter 167 of the general laws of 1859, as amended by chapter 295 of the general laws of 1860.]

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

Where property  
to be listed.

**SECTION 1.** Section five of chapter three hundred and eighty-six of the general laws of 1860, [chapter 167 of the general laws of 1859, as amended by chapter 295 of the general laws of 1860,] is hereby amended, so as to read as follows: "Section 5. Every person required to list property in behalf others, shall list such property in the same town or city in which he would be required to list it if it were his own, but he shall list such property separate and apart from his own, specifying the name of the person, estate, company or corporation to which the same may belong. All toll bridges shall be listed in the town or ward where the toll is taken. Merchants' and manufacturers' stock shall be listed and taxed each year in the town or ward in which it was situated on the fifth day of June, in such year, but all other personal property shall be listed and taxed each year in the town or ward in which the person charged with the tax thereon resided on the fifth day of June, in such year.

Repeal.

**SECTION 2.** Section eight of said chapter three hundred and eighty-six [167] is hereby amended, by striking out the following words, to wit: "The first day of June shall be taken as the period to which the age of animals shall refer, to meet the above provisions," where such

words occur in [the] thirteenth, fourteenth and fifteen lines.

**SECTION 3.** The property required by chapter three hundred and eighty-six of the general laws of 1860, [chapter 187 of the general laws of 1859, as amended by chapter 295 of the general laws of 1860,] to be listed, shall be listed as of the fifth day of June, in the year in which the same is assessed, and the transfer or sale of any taxable personal property subsequently to the said fifth day of June, shall not authorize any person to omit the same from his list, although such list be not made out until after the sale or transfer of such property, but all such property shall be listed for taxation in the same manner as if no sale or transfer thereof had been made. Of what day property to be listed.

**SECTION 4.** This act shall take effect and be in force from and after its passage. §

Approved April 4, 1864.

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## CHAPTER 404.

[Published April 27, 1864.]

AN ACT to incorporate the Lutheran evangelical church of Schlesingerville, in the county of Washington.

(See supplement to local laws.)

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## CHAPTER 405.

[Published April 27, 1864.]

AN ACT to incorporate the Menomonee warehouse company.

(See supplement to local laws.)