

Shall fill out blanks.

SECTION 3. It shall be the duty of the clerk of any such city and clerk of any such county to fill out the blanks furnished to him within two weeks after the receipt of the same by him in each year, and to obtain from each officer or employe of such city or county the necessary information to do so, and to keep one copy of each of such lists in his office for inspection, and to send a duplicate to the secretary of state.

Penalty for refusal.

SECTION 4. The clerk of any such city and county who shall neglect to make out any such list or to keep the same for inspection and to send a duplicate to the secretary of state, and any officer or employe of any such city or county who shall refuse to give any information required to fill out the said lists, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by fine in the sum of fifty dollars, or by imprisonment in the county jail for ten days, or both, in the discretion of any court having jurisdiction in such case.

Shall be included.

SECTION 5. Any clerk or employe receiving any salary out of the treasury of any such city or county shall be included in said lists.

No compensation.

SECTION 6. No extra compensation shall be paid to any city or county clerk for such work provided for in this act.

SECTION 7. This act shall take effect and be in force from and after its passage.

Approved March 25, 1872.

CHAPTER 148.

[Published April 3, 1873.]

AN ACT to amend chapter 130 of the general laws of 1868, entitled "an act to provide for the assessment of property for taxation, and the levy of taxes thereon."

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

Amended.

SECTION 1. Section twenty of said chapter one hundred and thirty of the general laws of 1868, is here-

What kinds of by amended so as to read as follows: "Merchants'

goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, farm implements, live stock and farm products, excepting grain in warehouse and such personal property as may be owned by non-residents who shall have no agent or place of business in this state, shall be assessed in the town or ward where the same may be located. Saw logs and timber which are to be sawed and manufactured in mills within this state that are owned or leased by the owners of said logs and timber, shall be assessed as manufacturers' stock in the town or ward where such mill or mills may be located. Saw-logs, timber, railroad ties, lumber and all other articles of personal property belonging to residents within this state, and to non-residents who have an agent in this state, not considered manufacturers' stock, by the owners thereof, owning mills and factories to manufacture the same, shall be assessed as personal property in the town or ward where the owner or agent resides, and all logs, lumber, railroad ties and timber or other articles of personal property belonging to non residents, and not otherwise assessed, shall be assessed in the town or ward where the same may be located. All personal property shall be assessed, as of the first day of May in each year the assessment is made. And no change of location or sale of such property after such time as the assessments are made, in accordance with such dates, shall affect such assessments.

property to be assessed.

Saw logs, lumber etc. to be included.

Time of assessment.

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

Approved March 25, 1872.