[No. 203, A.]

[Published March 5, 1878.]

## CHAPTER 76.

AN ACT to appropriate to Dennis Phelan a sum of money therein named.

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

Appropriation.

SECTION 1. There is hereby appropriated out of the general fund, not otherwise appropriated, to Dennis Phelan, the sum of forty-five dollars.

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

Approved March 4, 1878.

[No. 20, A.]

[Published March 6, 1878.]

## CHAPTER 77.

AN ACT relating to the assessment of property for taxation, and amendatory of chapter one hundred and thirty of the general laws of 1868, as amended by chapter two hundred and fifty of the laws of 1877.

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

Section 1. Section sixteen, of chapter one hundred

Amendment.

and thirty, of the general laws of one thousand eight hundred and sixty-eight, as amended by chapter two hundred and fifty, of the laws of one thousand eight hundred and seventy seven, is hereby amended by striking out the words "one hundred and eight," where the same occur in said section, and inserting in lieu thereof the words "forty-eight," so that said section, when amended, will read as follows: "Section 16. Real property shall be valued by the assessor from actual view, in towns containing forty-eight square miles or less; but in towns containing more than forty-eight square miles, real property shall be assessed either from actual view or the best information that the assessor can practically obtain, except improved lands, which shall be assessed from actual view, at the full value which could ordinarily be obtained therefor at private sale, and which the assessor shall believe the owner, if he desires to sell, would accept in full payment. In determining the value the

assessor shall consider as to each piece, its advantage

Assessments how made.