treasury not otherwise appropriated, for storage, work and labor, packing and shipping artillery stores: provided, that no money shall become due or payable under the provisions of this act, until the said Robert May shall have filed with the secretary of state a receipt in full of all demands upon the state because of the said service and disbursements, and an agreement that he does not make and will not make at any time hereafter any claim on the state upon such account.

SECTION 2. This act shall take effect and be in

force from and after its passage.

Approved March 10, 1880.

[No. 110, A.]

[Published March 15, 1880.]

CHAPTER 164.

AN ACT to appropriate to Kewaunee county 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 to the county of Kewaunee, out of any money in the state treasury not otherwise appropriated, the sum of five hundred and twenty three dollars and forty-five cents; said amount having been paid by said county for the support of Phillip Reitz, one insane person, who was not and is not a resident of said county, and is properly chargeable to the state.

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

Approved March 10, 1850.

[No. 165, A.]

[Published March 15, 1880.] CHAPTER 165.

AN ACT relating to the assessment of personal property for taxation, and to amend section one thousand and forty of the revised statutes.

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

Assessment to be made where owner resides.

SECTION 1. Section one thousand and forty of the revised statutes is hereby amended by adding thereto the following proviso: Provided, that whenever the owner or occupant shall reside upon any contiguous tracts or parcels of land, which shall lie in two or more assessment districts, then the farm implements, live stock and farm products of such owner or occupant, used, kept, or being upon such contiguous tracts or

parcels of land, shall be assessed in the assessment district where such owner or occupant resides at the time of such assessment.

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

Approved March 10, 1880.

[No. 190, A.]

[Published March 13, 1880.]

CHAPTER 166.

AN ACT authorizing the city of Racine to purchase additional cemetery grounds.

The people of the state of Wisconsin, represented in senate and ussembly, do enac! as follows:

SECTION 1. The city of Racine is hereby author- Purchass of ized to purchase additional lands for cemetery purposes, land for cemetery purposes, l at such price as the council and the owners of such lands may agree upon. When the terms of such purchase shall have been agreed upon between the common council and such owners, the mayor and city clerk are hereby authorized to execute on behalf of the city, all necessary contracts, obligations and papers for the purchase of said lands in accordance with the terms so agreed upon. Said common council shall so provide that such per centage of the sums arising from sales of lots in said cemetery grounds as it may wards payment deem sufficient for the purpose, shall be kept and re-omoney. served by the city treasurer, in a separate fund, not to be drawn upon except for the purpose of paying the installments of purchase money of said lands, as they fall due, until said purchase money be fully paid. In case the sums so reserved prove insufficient to pay said purchase money, the general cemetery funds of the city may be used for that purpose, but no other funds of the city shall be drawn upon.

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

Approved March 10, 1880.