

[No. 194, S.]

[Published April 19, 1889.]

## CHAPTER 381.

AN ACT relating to the assessment of personal property, and providing penalty for making false statement to the assessor.

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

SECTION 1. Any person, firm or corporation in this state owning or holding personal property of any nature or description, individually or as agent, trustee, guardian, administrator or receiver, which property is subject to assessment and not exempted as otherwise provided, who shall at the time when the assessment is made in any one year, intentionally make a false statement to the assessor of his respective assessment district or to the board of review thereof, for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall, upon conviction thereof, forfeit the sum of ten dollars for every one hundred dollars, or major fraction thereof so withheld from the knowledge of the assessor and the statement so made in any one year.

Penalty for withholding or making false statement to assessor concerning property liable to assessment.

SECTION 2. It is hereby made the duty of the district attorney of any county in this state, upon complaint made to him by any tax-payer of the respective assessment district in which it is alleged that property has been so withheld from the knowledge of the assessor, or not included in said statement, to investigate the case forthwith, and bring an action in the name of the state of Wisconsin against the person so complained of, according to chapter 142, of the revised statutes, of the year 1878, and if it shall be found that the defendant is liable under the provisions of section 1, of this act, then the court shall render judgment thereon against the defendant for the forfeiture prescribed in the preceding section, together with the cost of prosecution, and collect as prescribed in said chapter 142, of the revised statutes.

District attorney to prosecute.

SECTION 3. All forfeitures collected under the

Forfeitures to be paid into county treasury.

Assessor not to accept statement unless properly subscribed and sworn to before him.

Penalty.

provisions of this act shall be paid into the county treasury of the respective county.

SECTION 4. Any assessor who accepts any such statement as is required by section 1056, of chapter 48, of the revised statutes, in regard to moneys, notes, bonds, mortgages or other securities and evidence of credit for which any person should be assessed without being before him properly sworn to and subscribed by the person making the same, shall be punished by fine not less than one hundred nor more than three hundred dollars.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.  
Approved April 15, 1889.

[No 104, S.]

[Published April 19, 1889.]

## CHAPTER 382.

AN ACT to transfer the duties of the state agent for pensions to the adjutant general of the state, and to fix his compensation.

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

Adjutant general to perform duties of state pension agent.

SECTION 1. It is hereby made the duty of the adjutant-general to assist all persons residing in the state of Wisconsin having claims against the United States for pensions, bounty or back pay, where such claims have arisen out of, or by reason of service in the war of the rebellion. To this end the said adjutant-general shall co-operate with the agents or attorneys of said claimants, advise as to the legality of claims, furnished to claimants only all necessary certificates and certified abstracts from and copies of records and documents in his office and in all practicable ways seek to secure speedy and just action upon all claims now pending or which may be hereafter filed. He shall also, in cases where it may be expedient, act as the agent or attorney of record in prosecuting claims for such of the persons before