

No. 171, S.]

[Published March 9, 1895.

CHAPTER 19.

AN ACT to regulate the manner and fixing a uniform rate of assessment for the purpose of taxation of steamboats, vessels and other water craft in this state.

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

Taxation of
steamboats,
vessels, etc.

[This law is
amended by ch.
262, laws 1895.]

SECTION 1. All personal property in this state shall be assessed as provided in section 1040, of the revised statutes of the state of Wisconsin, and the acts amendatory thereof; provided, however, that in assessing steamboats, vessels and other water crafts the assessor in determining the value of such property for taxation shall assess all vessels of the age of five (5) years and under at the rate of eight dollars (\$8.00) on each net ton of its register tonnage; on all vessels of the age of over five (5) years and under ten (10) years of age at the rate of six dollars (\$6.00) on each net ton of said tonnage, and on all vessels over ten (10) years of age at the rate of five dollars (\$5.00) on each ton of said tonnage, and in case there be no tonnage registered, then at such actual tonnage as such steamboat, vessel or water craft has as near as the same can be ascertained.

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

Approved March 7, 1895.