

No. 122, S.]

[Published April 18, 1901.

CHAPTER 189.

AN ACT authorizing the commissioners of fisheries to release a public easement in certain lands in Vernon county, Wisconsin.

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

Description of lands. SECTION 1. The commissioners of fisheries of the state of Wisconsin are hereby authorized to release the public easement to enter, for the purpose of fishing with hook and line, upon the north half ($\frac{1}{2}$) of the northeast quarter ($\frac{1}{4}$) of section number twenty (20), and the north half ($\frac{1}{2}$) of the northwest quarter ($\frac{1}{4}$) of section number twenty-one (21) of the town of Whitestown, Vernon county, Wisconsin.

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

Approved April 15, 1901.

No. 205, S.]

[Published April 24, 1901.

CHAPTER 190.

AN ACT to amend section 1088 of chapter 49 of the statutes of 1898 relating to the collection of taxes.

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

All taxes levied a lien on land; when levied on timber, etc. SECTION 1. Section 1088 of chapter 49 of the statutes of 1898 is hereby amended by striking out the words "levy of such taxes" where the same appear in the ninth line of said section, and by inserting in lieu thereof the following: "first day of May in the year in which such taxes are levied," further amend

by striking out of said section the words "not owned by any person residing in the town in which the same are situated" where they occur in lines six and seven, so that said section when so amended shall read as follows: Section 1088. All taxes levied upon any tract or parcel of land and all costs, charges and interest thereon shall be a lien thereon until paid except as otherwise provided by law; and all costs and expenses which shall accrue jointly or in the aggregate on two or more tracts or parcels shall be apportioned in equal parts upon such several tracts or parcels; and all taxes levied upon any lands and all costs, charges and interest thereon shall also be a lien on all logs, wood and timber cut upon such lands subsequent to the first day of May in the year in which such taxes are levied; and it shall be the duty of the town treasurer, or if such taxes be returned uncollected, of the county treasurer, to pursue and levy upon such logs, wood or timber, wherever the same may be, and collect such tax by distress and sale of the same in the manner provided by law for the distress and sale of personal property for the payment of taxes.

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

Approved April 19, 1901.

No. 285, S.]

[Published April 24, 1901.

CHAPTER 191.

AN ACT relating to the assessment and taxation of buildings on leased lands at the place of location in cases where the same is personal property and to amend section 1040 of the statutes of 1898.

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

Personal property where to be assessed; buildings on leased lands; joint school districts. SECTION 1. Section 1040 of the statutes of 1898 is hereby amended by inserting after words "manufacturers' stock" in the seventh line of said section the following words: "buildings on leased lands when such build-