

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-

ings are personal property" so that said section when amended shall read as follows: Section 1040. All personal property shall be assessed in the assessment district where the owner resides, except as otherwise provided. If such owners be non-residents of the state or foreign associations or corporations, but having an agent residing in this state in charge of such property, then the same shall be assessed in the district where such agent resides; otherwise in the district where the same is located, except as otherwise provided. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, buildings on leased lands when such buildings are personal property, farm implements, cord wood, live stock and farm products, excepting grain in warehouse, shall be assessed in the district where located. Saw logs and timber which are to be sawed or manufactured in any mill within this state which is owned or leased by the owner of such logs or timber or in which such logs or timber are to be sawed or manufactured by or for the owner thereof shall be assessed as manufacturers' stock in the district where such mill may be located. Saw logs, timber, railroad ties, lumber and other articles, not being manufacturers' stock, shall be assessed where the owner or agent having the same in charge in the case aforesaid resides. No change of location or sale of any personal property after the first day of May in any year shall affect the assessment made in such year. As between school districts, the location of personal property for taxation shall be determined by the same rules as between assessment districts; 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 he resides at the time of such assessment. All saw logs, timber, railroad ties or telegraph poles cut in this state, owned by any person or corporation not residing and having no agent therein, shall be assessed in the assessment district where the same shall be banked or piled for shipment either by water or railroad. It shall be the duty of the assessor of the assessment district in which saw logs, timber, railroad ties or telegraph poles owned by non-residents as aforesaid may be located to ascertain at any time during the month of April in each year the amount of such property in his assessment district, by actual view as far as practicable, fix the value of said property and assess the same to the said owners as other personal property is valued and assessed.

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

Approved April 19, 1901.

No. 83, S.]

[Published April 24, 1901.

## CHAPTER 192.

AN ACT regulating the taxation of steam vessels, boats and other water craft.

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

**Rate of taxation.** SECTION 1. That in consideration of an annual payment into the state treasury by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed in the navigation of international waters, of a sum equal to three cents per net ton of the registered tonnage thereof, such payment shall be received in lieu of all taxes and said steam vessel, barge, boat or other water craft shall be and the same is hereby made exempt from all further taxation, either state or municipal, upon the payment of the sum herein provided.

**Statement of owner; payment of tax.** SECTION 2. The owner of any steam vessel, barge, boat or other water craft, hailing from any port of this state, "and employed in the navigation of international waters," desiring to comply with the terms of this act, shall annually on or before the first day of July, file with the secretary of state a verified statement, in writing, containing the name, port of hail, tonnage, and name of owner of such steam vessel, barge, boat or other water craft, and shall thereupon pay into the state treasury a sum equal to three cents per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue his receipt therefor.

**Division of tax with counties.** SECTION 3. The state treasurer shall annually, on or before the first day of December, pay into the county treasury of any county wherein is located the port of hail of any steam vessel, barge or other water craft complying with this act one-half of all money so received from any