

No. 330, S.]

[Published May 16, 1903.

**CHAPTER 246.**

**AN ACT** relating to property exempt from taxation and amendatory of section 1038 of the statutes of 1898.

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

**Personalty exempt from taxation.** SECTION 1. Section 1038 of the statutes of 1898 is hereby amended by adding after subdivision 11 thereof a new subdivision, which shall read as follows:

11a. (a) The tools of a mechanic kept and used in his trade, and farm and garden tools not exceeding in the aggregate fifty dollars in value;

(b) One bicycle used by the owner in his business or for pleasure, not including any machine propelled in whole or in part by any mechanical agency;

(c) One sewing machine kept for the use of the owner or his family;

(d) Fire arms kept for the use of the owner not exceeding in value twenty-five dollars;

(e) Not exceeding five colonies (swarms) of honey bees, kept for the use of the owner and his family;

(f) Poultry not exceeding in value twenty-five dollars;

(g) And all farm animals born after the thirty-first day of December next preceding the day of assessment.

(h) One watch carried by the owner and not exceeding in value fifty (50) dollars.

**Conflicting laws repealed.** SECTION 2. All acts or parts of acts inconsistent with the provisions of this act are repealed in so far as they conflict therewith.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved May 13, 1903.