

No. 232, A.]

[Published May 28, 1903.

CHAPTER 416.

AN ACT to appropriate a sum of money therein named in payment for a medal for Capt. F. L. French of Sparta, Wisconsin.

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

Purpose of appropriation. SECTION 1. There is hereby appropriated out of any moneys in the state treasury, not otherwise appropriated, the sum of seventy dollars, in payment for a medal for Captain Frank L. French of Sparta, Wisconsin, late of the 34th United States Volunteer Infantry, pursuant to the provisions of joint resolution No. 7, laws of 1899.

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

Approved May 22, 1903.

No. 699, A.]

[Published May 26, 1903.

CHAPTER 417.

AN ACT relating to the assessment of personal property in certain cases and amendatory of section 1040 and 1044, of the statutes of 1898.

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

Assessment of personal property, held by co-partners, etc., residing in different districts. SECTION 1. Section 1040 of the statutes of 1898 is hereby amended by adding at the end of said section the following: "When personal property held by co-partners, joint owners or owners in common shall, under the

foregoing provisions, be required to be assessed in the district in which such owners reside and such co-partners, joint or co-owners shall not all reside in the same district, such property shall be assessed in the district in which they shall have their principal office or place of business; and, if there be no such principal office or place of business, then in the district in which such property shall be located."

Sections numbered and designated. SECTION 2. Section 1044 of the statutes of 1898, as amended by chapter 229 of the laws of 1901 is hereby amended by dividing the same into five sections to be numbered and designated as sections 1044, 1044a, 1044b, 1044c and 1044d and is otherwise amended so that said five sections shall read as follows:

Property held in charge, assessed to person acting in representative capacity. SECTION 1044. Personal property shall be assessed to the owner thereof, except that when it shall be in the charge or possession of some person other than the owner or person beneficially entitled thereto in the capacity of parent, guardian, husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, assignee, receiver, or other representative capacity, it shall be assessed to the person so in charge or possession of the same. Telegraph and telephone poles, posts, railroad ties, lumber and all other manufactured forest products shall be deemed to be in the charge or possession of the person in occupancy or possession of the premises upon which the same shall be stored or piled, and the same shall be assessed to such person, unless the owner or some other person residing in the same assessment district, shall be actually and actively in charge and possession thereof, in which case it shall be assessed to such resident owner or other person so in actual charge or possession; but nothing contained in this clause shall affect or change the rules prescribed in section 1040 respecting the district in which such property shall be assessed.

Assessment, how made; liability and rights of representative. SECTION 1044a. When personal property shall be assessed to any person in charge or possession thereof as parent, guardian, husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, assignee, receiver, or other representative capacity, the assessment thereof shall be entered upon the roll separately from the same person's assessment of his own

property, adding to his name upon such roll words briefly designating such capacity; but a failure to enter such assessment separately or to designate such representative capacity shall not affect the validity of the assessment. The person so assessed shall be personally liable for the tax thereon. He shall have a personal right of action against the owner or person beneficially entitled to such property for the amount of such taxes and shall have a lien therefor upon such property with the rights and remedies for the preservation and enforcement of such lien provided in sections 3346 and 3347. If any guardian, executor, administrator, trustee, receiver, agent or other person to whom personal property shall be so assessed shall render a final account of his trusteeship or agency to the court or to the owner or person beneficially entitled to such property before the taxes thereon shall be payable, he shall be entitled to retain out of the amount, otherwise due to the person entitled thereto, a sum sufficient to cover such taxes.

Actions to collect tax, proceedings in. SECTION 1044b. When personal property shall be assessed to some person in charge or possession thereof, other than the owner, such owner as well as the person so in charge or possession shall be liable for the taxes levied pursuant to such assessment; and the liability of such owner may be enforced in a personal action as for a debt. Such action may be brought in the name of the town, city or village in which such assessment was made, if commenced before the time fixed by law for the return of delinquent taxes, by direction of the treasurer or tax collector of such town, city or village. If commenced after such a return, it shall be brought in the name of the county or other municipality to the treasurer or other officer of which such return shall be made, by direction of such treasurer or other officer. Such action may be brought in any court of this state having jurisdiction of the amount involved and in which jurisdiction may be obtained of the person of such owner or by attachment of the property of such owner. The remedy of attachment may be allowed in such action upon filing an affidavit of the officer by whose direction such action shall be brought, showing the assessment of such property in the assessment district, the amount of tax levied pursuant thereto, that the defendant was the owner of such property at the time as of which the assessment thereof was made, and that such tax remains unpaid in whole or in part, and the amount remaining unpaid. The proceedings in such actions and for enforcement of the judgment obtained therein shall be

the same as in ordinary actions for debt as near as may be, but no property shall be exempt from attachment or execution issued upon a judgment against the defendant in such action. The assessment and tax rolls in which such assessment and tax shall be entered shall be prima facie evidence of such assessment and tax and of the justice and regularity thereof; and the same, with proof of the ownership of such property by the defendant at the time as of which the assessment was made and of the non-payment of such tax, shall be sufficient to establish the liability of the defendant. Such liability shall not be affected and such action shall not be defeated by any omission or irregularity in the assessment or tax proceedings not affecting the substantial justice and equity of the tax. The provisions of this section shall not impair or affect the remedies given by other provisions of law for the collection or enforcement of such tax against the person to whom the property was assessed.

Partnership; estates in hands of executor; personal property of, how assessed. SECTION 1044c. The personal property of a partnership may be assessed in the names of the persons composing such partnership, so far as known or in the firm name or title under which the partnership business is conducted, and each partner shall be liable for the taxes levied thereon. Undistributed personal property belonging to the estate of a person deceased shall be assessed to the executor or administrator if one shall have been appointed and qualified, on the first day of May in the year in which the assessment is made, otherwise it may be assessed to the estate of such deceased person, and the tax thereon shall be paid by the executor or administrator if one be thereafter appointed, otherwise by the person or persons in possession of such property at the time of the assessment.

Personal property in hands of two or more executors, etc., residing outside of state or in different districts, how assessed. Section 1044d. In case one or more of two or more executors of the will or administrators or trustees of the estates of a decedent, whose domicile at the time of his decease was in this state, shall not be residents within the state, the taxable personal property belonging to such estate shall be assessed to the executors, administrators or trustees residing in this state. In case there shall be two or more executors, administrators or trustees of the same estate residing in this state, but in different assessment districts, the assessment of such personal property shall be in the name of all such executors, administrators

or trustees, but in the assessment district in which the testator or intestate had his domicile at the time of his decease. In case the executor or administrator, or all of them if more than one, shall not reside in this state, such property may be assessed in the name of such executors or administrators or in the name of such estate in the assessment district in which the testator or intestate had his domicile at the time of his decease. The taxes imposed pursuant to such assessment may be enforced as a claim against the estate, upon presentation of such claim by the treasurer of such district to the court in which the proceedings for the probate of such estate are pending, and upon due proof such court shall allow and order the same to be paid; and before the allowance of the final account of a non-resident executor, administrator or trustee the court shall ascertain whether there are or will be any taxes remaining unpaid or to be paid on account of personal property belonging to the estate, and shall make such order or direction as may be necessary to provide for the payment thereof. The foregoing provisions shall not impair or affect any remedy given by other provisions of law for the collection or enforcement of taxes upon personal property assessed to executors, administrators or trustees.

SECTION 3. This act shall take effect and be in force from and after its passage and publication and shall apply to the assessment of personal property to be made in the year 1903.

Approved May 22, 1903.

No. 277, A.]

[Published May 28, 1903.]

CHAPTER 418.

AN ACT to provide for the collection and publication of statistics relating to the sale of alcoholic liquors.

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

Statistics of sale and consumption of alcoholic liquors. SECTION 1. The commissioner of labor and industrial statistics