

No. 476, S.]

[Published June 15, 1911.]

CHAPTER 334.

AN ACT to amend subsections 6 and 7 of section 1548b of the statutes, relating to amount of license to be paid to sell intoxicating liquors to be drunk on the premises.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsections 6 and 7 of section 1548b are amended to read: (Section 1548b.) 6. At such special elections in towns where the sum to be paid for license is fixed at one hundred dollars, *or over*, the electors may increase such sum to either three hundred and fifty dollars or five hundred dollars.

7. In any city, village, or town, wherein the sum to be paid for license is fixed at two hundred dollars, *or over*, they may increase such sum to either five hundred dollars or eight hundred dollars.

SECTION 2. The license fee heretofore fixed for any city, village, or town, at any election held therein for that purpose shall stand until changed as provided by law, and such elections heretofore held are hereby validated.

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

Approved June 14, 1911.

No. 496, S.]

[Published June 15, 1911]

CHAPTER 335.

AN ACT to amend section 1052 of the statutes, relating to the assessment of property for taxation.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1052 of the statutes is amended to read: Section 1052. Real property shall be valued by the assessor from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale. In determining the value the assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein, and their value. But the fact that the extent and value of minerals or other valuable deposits in any parcel of land are unascertained shall not preclude the assessor from affixing to such parcel the value which

could ordinarily be obtained therefor at private sale. Real property held under lease from any religious, scientific, literary, or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor, having fixed the value, shall enter the same opposite the proper tract or lot in the assessment roll. *In one column he shall enter the value of the land, exclusive of the buildings thereon; in a separate column under the head "Improvements," he shall enter the value of such buildings, together with machinery and fixtures therein, if any, not separately assessable, as personal property; and in the third column he shall enter the value of both land and improvements.*

Approved June 14, 1911.

No. 420, S.]

[Published June 15, 1911

CHAPTER 336.

AN ACT to refund to the Connecticut Fire Insurance Company, of Hartford, Connecticut, the sum of ninety-four dollars and ninety-two cents, and to the Norwich Union Fire Insurance Society, of New York, the sum of two hundred twenty-five dollars and fifty-six cents, excess license fees paid by said companies during the year 1905, 1906, and 1907, and making an appropriation therefor.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There is hereby appropriated out of any moneys in the state treasury, not otherwise appropriated, to the Connecticut Fire Insurance Company, of Hartford, Connecticut, the sum of ninety-four dollars and ninety-two cents, and to the Norwich Union Fire Insurance Society of New York, the sum of two hundred twenty-five dollars and fifty-six cents, being the amounts overpaid by said companies as premium taxes for the years 1905, 1906, and 1907, under section 1219 of the statutes. The secretary of state is authorized to draw warrants on the state treasurer to pay the same from the general fund for such amounts.

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

Approved June 14, 1911.