

## CHAPTER 173.

[Published April 9, 1860.]

AN ACT exempting certain property, therein named, from taxation.

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

SECTION 1. The track, right of way, depot grounds, Property ex- and buildings, machine shops, rolling stock, and all other empt. property, necessarily used in operating any railroad in this State, belonging to any railroad company, are hereby, all and singular, declared to be, and they shall henceforth remain, exempt from taxation, for any purpose whatever, and it shall not be lawful to assess or impose taxes upon any property before named: *Provided, how- Proviso. ever,* that all the property hereinbefore mentioned shall be subject to special assessments, for local improvements, within cities and incorporated villages: *And provided, also,* that all lands, owned or claimed by such Proviso. railroad companies, not adjoining the track of such company, shall be subject to all taxes, to the same extent as though this act had not passed.

SEC. 2. The provisions of this act shall not apply to Provisions any railroad operated, or to be operated, by horse power, shall not ap- now, or hereafter constructed, or to be constructed or operated in any of the cities of this State.

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

Approved March 22, 1860.

## CHAPTER 174.

[Published March 28, 1860.]

AN ACT regulating railroads.

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

SECTION 1. All railroad companies now organized, or License. that may hereafter be organized in this State, and having a railroad completed, in whole, or in part, and being operated or used, shall hereafter be compelled to apply for,

and obtain, in the manner hereinafter directed, a license for the operating of their respective roads, and to pay for such license, to the Treasurer of the State, as a fee or charge therefor, a sum equal to one per centum of the gross earnings of their respective roads.

When license shall be applied for.

SEC. 2. On or before the 10th day of February, in each year, and at the time of making the return required by chapter 140, of the General Laws of 1859, each of said companies shall, by its authorized agent, apply to the Treasurer of this State for a license to operate its respective road, and upon the payment to the State Treasurer, by such company, or the lessee, mortgagee, trustee, or other agent operating the road of such company, of a sum equal to one per centum of the gross earnings of such road, for the year embraced in such return, which sum is to be ascertained by such return, it shall be the duty of the Treasurer to issue to such company, lessee, mortgagee, trustee, or other agent, a certificate that such payment has been made, in compliance with the terms of this act, and which certificate shall be evidence of the facts stated therein.

Am't to be paid.

Penalty for failure.

SEC. 3. If any of the railroad companies of this State, now, or that may hereafter be organized, or any lessee, trustee, or other agent or person, operating any railroad, shall fail to comply with the provisions of this act, it shall be the duty of the State Treasurer to represent the same to the Attorney General, and such failure shall be cause of forfeiture of the franchises of such company, and of the charter or charters, by or under which any such road may be operated, and the Attorney General may proceed, and, upon the requisition of the Governor, shall proceed, by the usual remedy, to have such forfeiture declared: *Provided, however,* that any such company, lessee, trustees, or other agent, operating such road, shall have the liberty of complying with the provisions of this act, at any time before final judgment of forfeiture shall have been rendered, upon complying with such terms as the court may deem proper to impose.

Proviso.

License may be applied for before 4th of June.

SEC. 4. For the present year, any such railroad companies, the lessee, mortgagee, trustee, or other agent, operating any railroad in this State, shall be entitled to apply for such license at any time before the first day of June.

Repeal.

SEC. 5. Sections 133 and 186, of chapter 18, of the Revised Statutes, are hereby repealed.

Provisions

SEC. 6. The provisions of this act shall not apply to

any railroad operated, or to be operated by horse power, shall not ap-  
now, or hereafter constructed, or to be constructed or op-<sup>ply.</sup>  
erated, in any of the cities of this State.

SEC. 7. This act shall take effect and be in force from  
and after its passage and publication.

Approved March 22, 1860.

## CHAPTER 175.

[Published March 26, 1860.]

AN ACT to regulate and license the keeping of dogs.

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

SECTION 1. Every owner or keeper of a dog shall, on <sup>Dogs to be</sup>  
or before the first Tuesday of April, in each year, <sup>cause registered and</sup>  
it to be registered, numbered, described, and licensed, <sup>licensed.</sup>  
for one year from that date, in the clerk's office of the  
city, incorporated village, or town, where he resides, and  
shall pay for such license one dollar for every male dog,  
six months old and upwards, and three dollars for every  
female dog six months [old] and upwards. The license  
shall be issued, and the money received by said clerk,  
who shall pay the same into the treasury of said city,  
incorporated village, or town, to be used and appropri-  
ated, with the other funds therein; and the clerk shall re-  
ceive for each license, so issued, and collar stamped, the  
sum of ten cents, out of said funds. The treasurer shall  
keep and [an] accurate and separate account of all sums  
received and paid out under the various provisions of this  
act, which account shall always be open to the inspection  
of any voter of the place.

SEC. 2. The owner of every dog, so licensed, shall <sup>Dogs shall be</sup>  
keep a collar around its neck, distinctly marked with the <sup>collared.</sup>  
name of the owner, registered, numbered, and the year  
for which such dog is licensed, which date shall be stamp-  
ed on said collar by the officer issuing said license, and  
for the purpose of enabling such officer to so stamp the  
collar, with the year for which he shall issue a license as  
aforesaid, it shall be the duty of the proper authorities  
of cities, incorporated villages, and towns, to furnish  
such officer with a proper stamp for such purpose.

## ERRATA.

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- Page 77, chapter 89, third line of section, for "thereafter," read "hereafter."  
86, chapter 93, subdivision III., Sec. 6; insert "before" after "had," in last line of said section.  
154, chapter 174, Sec. 5, first line, for "133," read "183."  
228, chapter 254, insert enacting clause—omitted.  
352, chapter numbered 342, should be 343.  
388, chapter 375, last line of Sec. 2, for "fifty," read "fifteen."  
378, chapter 368, for "4," read "2," in No. of second section.