

tax certificates assigned and delivered to the counties of Vilas or Iron under the provisions of this act, shall be made in the county where the property upon which such certificate was issued is situated; and the publication of the notice of redemption of all certificates assigned to said Vilas and Iron counties, respectively, shall be made in said counties of Vilas and Iron, respectively, from and after the time such assignment shall have been made.

SECTION 12. This act shall take effect and be in force from and after its passage and publication.

Approved April 12, 1893.

No. 18 A.]

[Published April 15, 1893.]

## CHAPTER 151.

AN ACT providing for the non-payment of taxes on wide-tired wagons.

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

SECTION 1. Any wagon with tire three inches wide, and upwards, owned and used by a farmer in his vocation as such, shall be exempt from taxation from and after the first day of January, 1894.

Wagon with  
three inch tire  
exempt.

SECTION 2. It shall be the duty of the assessors throughout the state to return the number of said wagons as they shall find, but place no value on the same.

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

Approved April 12, 1893.