

contain any other subdivision, nor any metes or bounds of any subdivision or parcel of land other than as such shall appear of record in the office of the register of deeds, and therefore, the surveyor's certificate mentioned in section 2269, of the revised statutes, need state only the fact that he has platted the parcels of land correctly and has designated them by the numbers and titles of subdivision as appears on said plat. The resolution of the council, certified by the clerk, shall, in such cases be recorded with the plat. The expenses of making and recording such plat shall be paid out of the general fund of such city.

SECTION 2. All other acts or parts of acts conflicting with the provisions of this act are hereby repealed.

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

Approved April 19, 1895.

No. 427, S.]

[Published April 20, 1895.

## CHAPTER 283.

AN ACT to amend chapter 19, of the general laws of 1895, entitled, "An act to regulate the manner and fixing a uniform rate of assessment for the purpose of taxation of steamboats, vessels and other water craft in this state."

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

SECTION 1. Chapter 19, of the general laws of 1895, is hereby amended by striking out all after the enacting clause, and inserting in lieu thereof the following:

Chapter 19,  
laws 1895, re-  
pealed.

Assessment of  
steamboats  
and water  
craft.

SECTION 1. All personal property in this state shall be assessed as provided in section 1040, of the revised statutes of the state of Wisconsin and the acts amendatory thereof; provided, however, that in assessing steamboats, vessels and other water craft the assessor in determining the value of such property for taxation shall assess the same as follows:

Schedule of as-  
sessment for  
steamers.

Steel steamers, age 1 to 10 years, \$15 per net ton. Steel steamers, age 10 years and upwards, \$12 per net ton. Wood and composite steamers, age 1 to 5 years, \$9 per net ton. Wood and composite steamers, age 5 to 10 years, \$7 per net ton. Wood and composite steamers, age 10 to 15 years, \$6 per net ton. Wood and composite steamers, age 15 years and upwards, \$4 per net ton. Steel barges, tow barges and sailing crafts, age 1 to 10 years, \$12 per net ton.

Barges.

Steel barges, tow barges and sailing crafts, age 10 years and upwards, \$9 per net ton. Wood and composite barges, tow barges and sailing crafts, age 1 to 5 years, \$7 per net ton. Wood and composite barges, tow barges and sailing crafts, age 5 to 15 years, \$5 per net ton. Wood and composite barges, tow barges and sailing crafts, age 15 years and upwards, \$4 per net ton.

Tugs.

Steel tugs, age 1 to 5 years, \$75 per net ton. Steel tugs, age 5 years and upwards, \$50 per net ton. Wood and composite tugs, age 1 to 5 years, \$40 per net ton.

Wood and composite tugs, age 5 to 10 years, \$30 per net ton.

Wood and composite tugs, age 10 years and upwards, \$20 per net ton.

All other craft.

All crafts not above described or not registered or enrolled or required by the federal laws to be registered or enrolled shall be valued and assessed in like manner as other personal property.

Designation of  
steam vessels,  
etc.

Vessels, the motive power of which is steam, and relying on and supplied with boilers and engine shall be known and designated as steam vessels. Steam tugs need no special description. Crafts that are supplied with neither

steam nor a fulling of canvas for sails, but are dependent on other crafts to tow them the whole or part of the time shall be known and designated as tow barges. Vessels supplied with the necessary equipment of canvas and relying on their own sails and making voyages independent of all other motive power shall be known and designated as sailing vessels. The rule for ascertaining and fixing on the true tonnage of all crafts herein specified and on which the value is fixed per ton shall be the rule employed by the United States for determining the tonnage of crafts that by law must be registered or enrolled, provided the net tonnage shall be construed to be the true tonnage. The age, tonnage and classification of vessels for the purposes of this act shall be ascertained by the assessors from the custom house where such vessels are enrolled and licensed, or from the enrollment issued to such craft or vessel.

Rule for ascer-  
taining  
tonnage.

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

Approved April 19, 1895.

No. 323, A.]

[Published April 27, 1895.

## CHAPTER 284.

AN ACT to amend section 1338, of the revised statutes of Wisconsin, relating to repairing highways or bridges.

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

SECTION 1. Section 1338, of the revised statutes of Wisconsin, is hereby amended, so as to read as follows: If any town, either by its proper officers, or by a majority vote of its

Appeal may be made to county board when town refuses to repair road.