

four pounds for a bushel of barley malt; thirty-three pounds for a bushel of dried peaches; thirty-two pounds for a bushel of oats; thirty pounds for a bushel of upland cotton seed; twenty-five pounds for a bushel of dried apples; twenty pounds for a bushel of bran or shorts; seventy pounds for a bushel of coarse salt or lime; eighty pounds for a bushel of unslacked lime, and eight pounds for a bushel of plastering hair, and two thousand two hundred and forty pounds for a cord of hemlock bark.

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

Approved April 27, 1899.

No. 348, A.]

[Published May 1, 1899.

CHAPTER 283.

AN ACT to amend section 1037a of the Wisconsin statutes of 1898, relating to the place of assessment for water works.

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

Amen line
portion of
section.

SECTION 1. Section 1037a is hereby amended by inserting after the word "municipalities" where it first occurs in twenty-fourth line, the words "or school districts" and by striking out the words "the same" after the words "belonging to" in the twenty-seventh line, and insert in place thereof the words "each such municipality and school district;" also after the words "each municipality" in the thirtieth line, insert the words "and each school district" also after the words "within its limits," in thirty-third line,

insert the words, "and the amount within the limits of each school district in such municipality;" also after the word "village" in thirty-eighth line insert the words "school district," also insert after the words "section 1038," in line fifty-one, the words, "but the property of any such person, company or corporation, being situate, owned or operated in one or more municipalities or in one or more school districts, shall be determined by the assessors of such municipalities in the same manner as hereinbefore provided in other cases, which valuation shall be carried out upon the assessment rolls of each such municipality and showing the valuation of such property in each school district, and each such municipality and school district shall be entitled to receive from the municipality and the treasurer thereof collecting and receiving a license fee from any such person, company or corporation, such proportionate share of such license fees as such valuation shall show each such municipality and school district to be entitled, the same as in the assessment and collection of taxes against other property in general," so that said section when so amended shall read as follows, to-wit: Assessment of Franchises, Poles, Pipes, Etc.—Section 1037a. The hydrants, pipes, meters and other fixtures and appurtenances used for the supply and distribution of water in connection with any water works plant not owned or operated by any municipality, all poles, wires, insulators, transformers or transmuters, meters, pipes and other property or appurtenances used in connection with any electric lighting plant not owned or operated by any municipality, and all gas pipes, meters and other property and appurtenances used in connection with any gas lighting plant not owned or operated by any municipality, together with all real estate owned or used by the person or corporation engaged in such business and necessary to the prosecution thereof, shall be deemed personal property for the purpose of taxation and shall be assessed in

Assessment of
franchises,
poles, pipes,
etc.

Assessors to meet where property extends in two or more municipalities or school districts.

the assessment district where the principal office or place of business of the person or corporation owning or operating such plant is situated, if any, otherwise in the district where the pumping station, pressure plant, generator or producing plant may be located. If any such plant be owned or operated by a person or corporation, other than the local municipality, the corporate franchises and the franchise to operate or maintain such plant, and to distribute and supply water or light, and occupy public streets, alleys or grounds with mains, pipes, poles, wires and other like property, shall be deemed personal property for the purpose of taxation, and shall be assessed together with such real estate and such other personal property in said assessment district, as a single item valued and assessed together. If any such person or corporation be carrying on any such business, or have his or its property in one or more municipalities or school districts, the assessors of such municipalities shall meet, assess all the property of such person or corporation and extend on the assessment rolls of their respective municipalities, the proportion of the assessed valuation thereof properly belonging to each such municipality and school district. The proportion shall be ascertained by the length of such mains, pipes, poles or wires, including all such as to extend into any building hydrant, light or signal, adding to the proportion allowed to each municipality and each school district, the value of any real estate so used or owned by such person or corporation within its limits, so that each municipality shall have placed upon its assessment rolls, the full assessed valuation of all the property of such person or corporation situated within its limits, and the amount within the limits of each such school district in such municipality. The treasurer of the town, city, or village containing the principal office or place of business of such person or corporation or in case there be none, then the treasurer of the town, village or city containing the pumping station, pressure plant, generator or producing plant, shall collect

said taxes and when collected the same shall be paid over to the treasurer of any other town, village, school district, or city in the proportions hereinbefore mentioned, and such treasurer shall be liable for the money so collected as in other cases. In case of the non-payment of such taxes, the same shall be collected as personal property taxes are collected, and upon a judgment being rendered therefor and execution issued out of a court of record and returned unsatisfied, any appropriate remedy by creditor's suit or otherwise may be had, including the appointment of a receiver in a proper case. This section shall not apply to the property or franchises of any person, company or corporation engaged in the operation, management or maintenance of a street railway operated by mechanical power only, nor to the property or franchise of a person, company or corporation exclusively engaged in the manufacture or furnishing of electric light or power, nor to a plant separately operated, as to which license fees are paid as provided in subdivision 14 of section 1038, but the property of any such person, company or corporation, being situate, owned or operated in one or more municipalities or in one or more school districts, shall be determined by the assessors of such municipalities in the same manner as hereinbefore provided in other cases, which valuation shall be carried out upon the assessment rolls of each such municipality, and showing the valuation of such property in each school district, and each such municipality and school district shall be entitled to receive from the municipality and the treasurer thereof collecting and receiving a license fee from any such person, company or corporation, such proportionate share of such license fees as such valuation shall show each such municipality and school district to be entitled, the same as in the assessment and collection of taxes against other property in general. If neither the principal office, place of business, pumping station, pressure plant, generator or producing plant is

Taxes, how collected.

When action is not to apply.

License fee, when required in lieu of taxes.

in this state, but is in another state, the poles, wires, pipe or other property in this state shall be assessed and taxed as personal property, and the taxes collected as personal property taxes are collected.

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

Approved April 28, 1899.

No. 77, A.]

[Published May 1, 1899.]

CHAPTER 284.

AN ACT to amend section 894a and section 925d of chapter 40 of the Wisconsin statutes of 1898, entitled "of villages."

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

Every village a
separate road
district.

SECTION 1. Section 894a of the Wisconsin statutes of 1898, is hereby amended so as to read as follows: Section 894a. Every village in this state, whether such village be incorporated under general or special law or both, shall constitute a separate road district. No part of the streets or highway of any such village shall be in any road district established by the town board, nor under the control of the town officers, provided that bridges across navigable streams on town roads shall be built, maintained and repaired by the town and village jointly, the expense to be borne by each in proportion to their equalized valuation as is fixed by the county board. Provided that nothing in this section shall be construed as applying to bridges on public highways outside the platted portion of any incorporated village.