

No. 710, A.]

[Published July 12, 1907.

CHAPTER 543.

AN ACT to create subsection 39, section 1038, of the statutes exempting from taxation the property of certain moral, religious and educational organizations.

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

SECTION 1. There is added to the statutes a new subsection of section 1038 to read:

* * * * *

SECTION 2. This act shall take effect and be in force from and after the first day of January, A. D. 1908.

Approved July 9, 1907.

No. 968, A.]

[Published July 12, 1907.

CHAPTER 544.

AN ACT to amend section 4565b—1 of the statutes relating to the classification of game birds.

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

SECTION 1. Section 4565b—1 of the statutes is amended to read:

* * * * *

Approved July 10, 1907.

(In effect from and after date of publication.)

and vital statistics, in addition to other appropriations provided by law, the sum of six thousand dollars or so much thereof as may be necessary to enable the said board to carry out the provisions of this act, to be paid by the state treasurer on the certification of the president and secretary of such board.

(Ch. 469, 1907.)

Repeal. [SECTION 1038.] Subsection 29, section 1038 of the statutes is repealed.

(Ch. 479, 1907.)

Encampments and assemblies: grounds and buildings exempt from taxation. [Section 1038.] 39. (a) The lands not exceeding ten acres, together with the buildings thereon, not being within the limits of any incorporated city or village, owned by corporations organized under the laws of this state for moral, religious and educational purposes and used by them exclusively for the holding of annual encampments or assemblies, for moral, religious and educational purposes, are hereby exempted from taxation.

If not money-making. (b) The benefits of this subsection shall cease to be enjoyed by any such corporation if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made, in any manner, among all or any of its members.

But certain buildings taxable. (c) The maintenance on such grounds by such corporation of cottages or other structures for the use and accommodations of persons attending such encampments or assemblies shall not deprive such corporation of the exemption privilege hereby granted, but such exemption shall not extend to buildings on such grounds owned by persons other than such corporation.

(Ch. 543, 1907.)

Automobiles: taxation. [SECTION 1050.] 16a. *The number and value of all automobiles and other motor vehicles.*

(Ch. 436, 1907.)

Tax assessment of realty; mineral valuation. SECTION 1052. Real property shall be valued by the assessor from