

shall be the duty of the assessor of the assessment district in which saw logs, timber, railroad ties, or telegraph poles owned by non-residents as aforesaid may be located to ascertain at any time during the month of April in each year the amount of such property in his assessment district, by actual view as far as practicable, fix the value of said property, and assess the same to the said owners as other personal property is valued and assessed. When personal property held by co-partners, joint owners, or owners in common shall, under the foregoing provisions, be required to be assessed in the district in which such owners reside and such co-partners, joint or co-owners shall not all reside in the same district, such property shall be assessed in the district in which they shall have their principal office or place of business; and, if there be no such principal office or place of business, then in the district in which such property shall be located.

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

Approved April 27, 1909.

No. 30, S.]

[Published April 28, 1909.

CHAPTER 71.

AN ACT to amend section 1184 of the statutes, relating to the refunding of taxes on void sales.

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

SECTION 1. Section 1184 of the statutes is amended to read: Section 1184. If after the sale or conveyance of any lands sold for the non-payment of taxes and within the time hereinafter prescribed it shall be discovered that the sale or the certificate issued thereon was invalid, the county board shall make an order, briefly stating the reason therefor, directing that the money paid for such certificate on the sale, and all subsequent charges thereon, and all subsequent taxes paid on the lands described therein by the purchaser or his assigns, be refunded with interest * * * to such purchaser or his assigns, upon the delivery of the certificate or deed to be canceled; and if the county treasurer shall, in pursuance of such order, offer to the person entitled thereto his money as aforesaid, and he shall refuse to receive the same and cancel the certificate or deed, he shall not be entitled to receive any interest on the money so paid by him after the day of such offer and refusal; nor shall any recovery ever be otherwise had against the county on such deed or certificate. But

no sale, certificate, or conveyance shall be deemed invalid within the meaning of this section by reason of any mistake or irregularity in any of the tax proceedings not affecting the groundwork of the tax; nor shall any county be liable to pay or refund any moneys by reason of any such mistake or irregularity.

Approved April 28, 1909.

No. 418, S.]

[Published April 29, 1909.

CHAPTER 72.

AN ACT to appropriate to the governor's contingent fund a sum of money named therein.

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

SECTION 1. There is hereby appropriated to the governor's contingent fund, out of any moneys in the state treasury not otherwise appropriated, the sum of two thousand dollars per annum for the years 1909 and 1910.

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

Approved April 28, 1909.

No. 202, S.]

[Published April 29, 1909.

CHAPTER 73.

AN ACT to appropriate a certain sum of money to John B. Sawistowsky and Louisa Amelia J. Groves.

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

SECTION 1. There is hereby appropriated to John B. Sawistowsky the sum of sixty-two dollars and thirty-one cents (\$62.31), and to Louisa Amelia J. Groves the sum of sixty-three dollars and one cent (\$63.01) to be paid out of the general fund not otherwise appropriated, as their respective unpaid portions of the Ward and Smith bequests for the benefit of Wisconsin soldiers' orphans, who were inmates of the Wisconsin Soldiers' Orphans' Home.

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

Approved April 28, 1909.