

No. 560, A.]

[Published June 12, 1915.

CHAPTER 208.

AN ACT to create sections 697—49m and 697—49n of the statutes, relating to county farms and almshouses.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There are added to the statutes two new sections to read: Section 697—49m. Any resident of this state, not indigent, who is blind, old, lame, impotent or decrepit, may be received into, treated and cared for and maintained in said county farm and almshouse upon such terms and conditions and at such rate of pay as may be established by the board of trustees having charge of such farm and almshouse; provided, however, that indigent and destitute persons shall be cared for and have preference of admission to such farm and almshouse.

Section 697—49n. The provisions of sections 1502 to 1505, inclusive, of the statutes, are hereby declared to be applicable to the hospital for the care of destitute sick persons, not insane, and to the farm and almshouse referred to in section 697—45 and to the support therein of the persons mentioned in said sections 1502 to 1505, inclusive, of the statutes.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 10, 1915.

No. 571, A.]

[Published June 12, 1915.

CHAPTER 209.

AN ACT to create sections 1057m, 1057n, 1057o, 1057p and 1057q of the statutes, providing for the exemption of grain from taxation, providing for the listing of grain in elevators and warehouses, and for an occupational tax on operators of grain elevators and warehouses.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There are added to the statutes five new sections to read: Section 1057m. Every person, copartnership, association, company or corporation operating a grain elevator or warehouse in this state, except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on or before December fifteenth of each year pay an annual occupation tax of a sum equal to one-quarter of one mill per bushel upon all wheat and flax and one-eighth of one mill per bushel upon all

other grain received in or handled by such elevator or warehouse during the preceding year ending April 30th; and such grain shall be exempt from all taxation, either state or municipal.

Section 1057n. Every such person, copartnership, association, company or corporation, operating a grain elevator or warehouse within the state except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on May first of each year furnish to the assessor of the town, city or village within which such grain elevator or warehouse is situated, a full and true list or statement of all grain specifying the respective amounts and different kinds thereof received in or handled by such elevator or warehouse during the year immediately preceding May first of such year in which such list or statement is so to be made. Any such operator of an elevator or warehouse who shall fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be punished by a fine not exceeding one thousand dollars.

Section 1057o. The tax herein provided for shall be separately assessed to the person, copartnership, company, association or corporation chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such elevator or warehouse is situated, and when paid may be credited to or offset against income taxes in the same manner as personal property taxes are credited or offset as provided in section 1087m—26 of the statutes.

Section 1057p. If the assessor or board of review shall have reason to believe that the list or statement made by any person, copartnership, association, company or corporation is incorrect, or when any such person, copartnership, association, company or corporation has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person, copartnership, association, company or corporation as he or they shall deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least six days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person, copartnership, association, company or corporation to appear and be heard before the board of review in

relation to said assessment; said notice may be served in the manner provided in section 1056 of the statutes.

Section 1057q. All laws not in conflict with the provisions of this act relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

SECTION 2. This act shall apply to the assessment for the year 1915 and thereafter.

SECTION 3. All acts and parts of acts conflicting with any of the provisions of this act are hereby repealed in so far as they are inconsistent herewith.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 10, 1915.

No. 575, A.]

[Published June 12, 1915.

CHAPTER 210.

AN ACT to amend section 875m of the statutes, relating to the election and term of office of village officers.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 875m of the statutes is amended to read: Section 875m. Villages shall have a president and six trustees unless its charter shall otherwise provide and shall elect them as follows: The president shall be elected annually. On the first Tuesday in April following the taking effect of this act, one-half of the trustees shall be elected for a term of one year and one-half of the trustees shall be elected for a term of two years and each year thereafter one-half of the trustees shall be elected for a term of two years; provided, that in villages having an odd number of trustees, the village board shall by ordinance determine the number to be elected at such election held on the first Tuesday in April following the taking effect of this act for a term of one year, and the number to be elected for a term of two years, which number shall be one-half the number of said body as near as may be; provided, that in any village, which at its last annual charter election prior to the taking effect of this act elected one-half of its trustees for a term of two years, said trustees so elected for two years may continue in office for the balance of the term for which so elected, and in all such villages at the first annual charter election after the passage of this act there shall be no trustees elected for the term of one year. Annually thereafter the trus-