

the proposed damming of the Wolf river and the leasing of the power site to private interests. Be it further

*Resolved*, That a copy of this resolution, suitably attested by the presiding officers of the senate and assembly, be transmitted to the President of the United States, to the Secretary of the Interior, to the Commissioner of Indian Affairs, and to the senators and representatives from Wisconsin.

Received July 13, 1927.

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[Jt. Res. No. 88, S.]

No. 65, 1927.

JOINT RESOLUTION

Requesting tax commission to instruct assessors as to valuations to be given farm lands.

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WHEREAS, It is a well known fact that farm lands located in a city, village or school district embracing a city or village and therefore on account of such location, subject to the high tax rate therein, cannot be sold at a price as high as lands of the same type located outside such territory; and

WHEREAS, It appears that many assessors are failing to consider this result of location, in the fixing of value for assessment purposes; therefore, be it

*Resolved by the Senate, the Assembly concurring*, That the tax commission is hereby instructed to advise all assessors that in making valuation of farm lands in cities or villages or in school districts embracing a city or village, consideration must be given to the fact that such lands because of location are subject to extra tax burdens which reduce their value. Be it further

*Resolved*, That a copy of this resolution, suitably attested, be forwarded to the state tax commission.

Received July 22, 1927.