

to the day on which the boy attains the age of eighteen unless sooner released according to law.

SECTION 5. All acts and parts of acts in conflict herewith are hereby repealed.

SECTION 6. This act shall take effect on and after July 1st, 1916.

Approved July 8, 1915.

No. 249, S.]

[Published July 13, 1915.

## CHAPTER 388.

AN ACT to create section 1053 of the statutes, providing for the valuation and assessment of lands containing deposits of lead and zinc.

*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 section to be numbered and to read: Section 1053. 1. For purposes of assessment and taxation lands containing deposits of lead or zinc shall be valued in the following manner, to wit: The value of each parcel of such land, exclusive of its mineral content, shall first be determined and to this there shall be added, in lieu of the value of such mineral content, one-fifth of the gross amount of sales of any ore, mineral or deposit extracted from such land at any time and sold during the preceding calendar year. Nothing herein shall be construed to exempt from taxation the buildings, machinery, mills, equipment, stores, supplies or other personal property of any person, copartnership, corporation, association or company engaged in mining or extracting such deposits.

2. On or before the 25th day of June, 1915, and on or before the first day of April of each year thereafter, every owner of such land, and every person, copartnership, corporation, association or company engaged in mining or extracting such deposits shall furnish to the assessor of incomes of the district in which such land is situated a verified statement or return giving a correct description of each such parcel of land, the name of the owner thereof, the amount of sales or purchases of all ore, minerals and deposits mined or extracted therefrom at any time and sold during the preceding calendar year, and such other facts and information as may be necessary to enforce the provisions of this act. In the discretion of the assessor of incomes, similar reports may be required from every person, co-

partnership, association, corporation or company, engaged in purchasing such ore, minerals or deposits.

3. On or before the 28th day of June, 1915, and on or before the first day of June of each year thereafter, the assessor of incomes shall determine the gross amount of sales of such ore, minerals or deposits from each parcel of land subject to this act; and shall certify the same to the assessor of each district in which such land is situated. On the basis of such sales and in the manner hereinbefore prescribed, the valuation of each such parcel of such land shall be computed by the assessor, entered on the assessment roll, and after the examination and review provided by section 1061 shall be taxed as other property in the same district is taxed.

SECTION 2. This act shall take effect upon passage and publication and shall apply to the assessment of the year 1915.

Approved July 9, 1915.

No. 400, S.]

[Published July 13, 1915.

## CHAPTER 389.

AN ACT to amend section 1 of chapter 197, laws of 1893, as amended by chapter 200, laws of 1897, section 1 of chapter 359, laws of 1909 and section 1 of chapter 183, laws of 1913, relating to granting to the city of Milwaukee a certain portion of submerged land for public park and boulevard purposes.

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

SECTION 1. Section 1 of chapter 197, laws of 1893, as amended by chapter 200, laws of 1897, section 1 of chapter 359, laws of 1909 and section 1 of chapter 183, laws of 1913, is amended to read: (Chapter 197, laws of 1893, as amended by chapter 200, laws of 1897, chapter 359, laws of 1909 and chapter 183, laws of 1913) Section 1. The right, title and interest of the state of Wisconsin in and to a strip of submerged land fifteen hundred feet in width, along and adjacent to the shore of Lake Michigan, constituting the bed of said lake, being on the eastern frontage of the city of Milwaukee, having for its westerly boundary the easterly face of the breakwater, constructed by the Chicago and Northwestern Railway Company; for its south boundary, \* \* \* *the south line of Wisconsin street in said city extended easterly into Lake Michigan*; and for its north boundary the extension of the east and west quarter section line running through section twenty-one, in town seven