No. 375, S.]

[Published May 31, 1919.

CHAPTER 242.

AN ACT to create section 2687m of the statutes, relating to actions to obtain declaratory relief.

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

Section 1. A new section is added to the statutes to read: Section 2687m. Equitable actions to obtain declaratory relief may be brought and maintained in the circuit court and in matters of which the supreme court has original jurisdiction in the supreme court, and it shall be no objection to the maintenance of such an action that no consequential relief is sought or can be granted if it appears that substantial doubt or controversy exists as to the rights or duties of parties, and that either public or private interests will be materially promoted by a declaration of the right or duty in advance of any actual or threatened invasion of right or default in duty. The judgment rendered in such an action shall bind all the parties thereto and be conclusive and final as to the rights and duties involved.

Section 2. This act shall take effect upon passage and publilication.

Approved May 27, 1919.

No. 378, S.]

[Published May 31, 1919.

CHAPTER 243.

AN ACT to amend subsection 8 of section 925—113 of the statutes, relating to boards of education in cities of the fourth class.

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

Section 1. Subsection 8 of section 925—113 of the statutes is amended to read: (Section 925—113) 8. In all cities governed by this sub-chapter, the school shall be under the control of a board of education, which board except as provided in section 925—113n shall consist of one commissioner from each ward and three from the city at large, to be appointed by the mayor and confirmed by the common council, or elected by the common council, if so determined by ordinance. The mayor in appointing or council in electing the first board shall divide the members into three classes as nearly equal as may be, one of the commissioners at large being in each class, and shall appoint those of one class for one year, those of another class for two years, and those of the remaining class for three years. Each

commissioner shall hold his office for the term designated in such classification and until his successor shall have qualified; thereafter all commissioners shall be appointed or elected and hold their offices for three years and until their successors shall have qualified. Provided, that the common council of any city of the fourth class, by ordinance adopted by a two-thirds vote of all its members elect, may dispense with the offices of the commissioners from the wards, and provide that such board of education shall consist of the three commissioners from the city at large.

Section 2. This act shall take effect upon passage and publilication.

Approved May 27, 1919.

No. 441, A.]

[Published May 31, 1919.

CHAPTER 244.

AN ACT to amend section 1035, subsection 3 of section 1040 and section 1043 of the statutes, relating to the assessment of taxes.

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

SECTION 1. Section 1035, subsection 3 of section 1040 and section 1043 of the statutes are amended to read: (Section 1035) The terms "real property," "real estate" and "land," when used in this title, shall include not only the land itself but all buildings, including buildings on leased land and all fixtures, improvements thereon, rights and privileges appertaining thereto, and also private railroads and bridges.

(Section 1040) 3. Merchants' goods, wares, commodities kept for sale, tools and machinery, manufacturers' stock, * * farm implements, cordwood, live stock, and farm products, excepting grain in warehouse, saw logs, timber, railroad ties, lumber and other forest products, except as hereinafter provided, shall be assessed in the district where located.

(Section 1043) Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an individual. Real property held under lease from any religious, scientific, literary or benevolent association.