

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 publication.

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 there-to, 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.

but otherwise exempt, shall be assessed to the lessee. *All buildings on lands under lease or permit, including buildings located on railroad right of way or on other lands not subject to local assessment, shall be assessed as real estate to the owners of such buildings, if known, otherwise as above provided. The tax thereon may be enforced in the same manner as other real estate taxes or by action of debt as prescribed by section 1107a for the collection of taxes on personal property.*

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

Approved May 27, 1919.

No. 485, A.]

[Published May 31, 1919.]

## CHAPTER 245.

AN ACT to amend subsection 1 of section 1229m of the statutes, relating to the compensation of town superintendents of highways.

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

SECTION 1. Subsection 1 of section 1229m of the statutes is amended to read: (Section 1229m) 1. In any town situated in any county having a population of two hundred thousand or over, wherein the county board, at any annual meeting, shall, by a majority vote of all members thereof, have adopted a resolution determining that the provisions of chapter 599, laws of 1911, shall apply to such county, the superintendent of highways of such town may be paid, in lieu of all other compensation, a salary not to exceed \* \* \* *two thousand* \* \* \* dollars per annum, payable monthly *either* out of the bridge and road fund, *or out of the general fund* of such town. Such salary \* \* \* *may be fixed by the supervisors at any regular or special meeting of said supervisors.* In addition to such salary, such superintendent of highways of such town, may be paid any part of and not more than six hundred dollars per annum for the maintenance and upkeep of an automobile, provided such superintendent, at his own expense, provides himself with an automobile, suitable to the satisfaction of the supervisors, for use in such position, and equipped with truck attachment; such payment to be in addition to the salary of such superintendent of highways, and to be paid monthly, out of the bridge and road fund of said town. Such payment for the upkeep of an automobile, shall be fixed by the supervisors at any regular meeting, and may be discontinued by them, if at any time, in their discretion they determine so to do, and the