

could ordinarily be obtained therefor at private sale. Real property held under lease from any religious, scientific, literary, or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor, having fixed the value, shall enter the same opposite the proper tract or lot in the assessment roll. *In one column he shall enter the value of the land, exclusive of the buildings thereon; in a separate column under the head "Improvements," he shall enter the value of such buildings, together with machinery and fixtures therein, if any, not separately assessable, as personal property; and in the third column he shall enter the value of both land and improvements.*

Approved June 14, 1911.

No. 420, S.]

[Published June 15, 1911

### CHAPTER 336.

AN ACT to refund to the Connecticut Fire Insurance Company, of Hartford, Connecticut, the sum of ninety-four dollars and ninety-two cents, and to the Norwich Union Fire Insurance Society, of New York, the sum of two hundred twenty-five dollars and fifty-six cents, excess license fees paid by said companies during the year 1905, 1906, and 1907, and making an appropriation therefor.

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

SECTION 1. There is hereby appropriated out of any moneys in the state treasury, not otherwise appropriated, to the Connecticut Fire Insurance Company, of Hartford, Connecticut, the sum of ninety-four dollars and ninety-two cents, and to the Norwich Union Fire Insurance Society of New York, the sum of two hundred twenty-five dollars and fifty-six cents, being the amounts overpaid by said companies as premium taxes for the years 1905, 1906, and 1907, under section 1219 of the statutes. The secretary of state is authorized to draw warrants on the state treasurer to pay the same from the general fund for such amounts.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 14, 1911.