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 publi-

lication.

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:

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 lars per annum, payable monthly either out of the bridge and road fund, or out of the general fund of such town. Such \* \* 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 right to receive payment for the upkeep of such automobile shall not be incidental to or inseparable from such office of superintendent of highways, but may be allowed or discontinued by the supervisors in their discretion, at any meeting of such supervisors.

Section 2. All acts and portions of acts conflicting herewith are repealed.

Section 3. This act shall take effect upon passage and publication.

Approved May 27, 1919.

No. 539, A.]

[Published May 31, 1919.

## CHÁPTER 246.

AN ACT to amend paragraph (d) of subsection (4) of section 20.38 of the statutes, relating to the board of normal school regents, and making appropriations.

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

Section 1. The board of normal school regents is authorized to pay to A. Burkhardt the sum of eight hundred fifty-eight dollars sixty-three cents, for labor and material for the plumbing work in the Eau Claire normal school building, and to charge such payment to the appropriation made by paragraph (c) of subsection (3) of section 20.38 of the statutes.

SECTION 2. Paragraph (d) of subsection (4) of section 20.38 of the statutes is amended to read: (20.38) (4) (d) On July 1, 1917, four thousand forty-four dollars, and on July 1, 1919, two thousand two hundred forty-three dollars, for construction and equipment of the building for physical education.

SECTION 3. This act shall take effect July 1, 1919. Approved May 27, 1919.

No. 4, S.]

[Published May 31, 1919.

## CHAPTER 247.

AN ACT to consolidate chapter 53 of the statutes, relating to ferries, with chapter 30 of the statutes, relating to navigable waters and navigation; and to amend, repeal and renumber certain sections of the statutes relating to those subjects.

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

Section 1. Subsection (4) of section 30.01 of the statutes is renumbered to be paragraph (a) of said subsection (4); section 30.11 of the statutes is renumbered to be paragraph (b)