

of this section in accordance with the legislative declaration that the state of Wisconsin assumes responsibility for the hospitalization of soldiers, sailors, marines and nurses of any war who are bona fide residents of this state in cases where the federal government refuses to provide such necessary hospitalization.

SECTION 4. This act shall take effect upon passage and publication.

Approved July 25, 1933.

No. 136, A.]

[Published July 26, 1933.

CHAPTER 443.

AN ACT to re-enact chapter 347, laws of 1933, relating to small loans.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. To correct an error in the records and to remove all doubt as to its validity, chapter 347, laws of 1933, as this chapter was enrolled, approved and published, is hereby re-enacted.

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

Approved July 25, 1933.

No. 530, A.]

[Published July 26, 1933.

CHAPTER 444.

AN ACT to amend sections 70.08 and 70.17 of the statutes, relating to assessment of taxes on buildings on leased lands.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Sections 70.08 and 70.17 of the statutes are amended to read: 70.08 The terms "real property," "real estate" and "land," when used in this title, shall include not only the land itself but all buildings and improvements thereon, * * * and all fixtures and rights and privileges appertaining thereto * * * .

70.17 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. *Improvements on leased lands may be assessed either as real property or personal property.* * * *

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

Approved July 25, 1933.

No. 368, S.]

[Published July 26, 1933.

CHAPTER 445.

AN ACT to repeal and recreate subsection (1), to create paragraph (g) of subsection (4) and to amend subsection (2) and to create subsection (8) of section 40.87 of the statutes, relating to common school equalization aid and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. Subsection (1) of section 40.87 of the statutes is repealed.

SECTION 2. A new subsection is added to section 40.87 of the statutes and a new paragraph is added to subsection (4) of said section to be numbered and to read: (40.87) (1) Annually, to each school district or city of the state two hundred fifty dollars for each elementary teacher actually employed by such district or city in the preceding school year. The number of teachers for which any district or city shall receive aid, however, shall not exceed:

(a) One teacher, if the average daily attendance in such preceding school year was below twenty-five; and no school with one elementary teacher can add another elementary teacher unless the average daily attendance is at least forty, or an average daily attendance of twenty pupils for each of the two elementary teachers;

(b) Two teachers, if the average daily attendance was from twenty-five to sixty;

(c) Three teachers, if the average daily attendance was from sixty-one to ninety;