pose of establishing a public library for the county and may enter into an agreement to maintain a public library in consideration thereof, and shall be bound to faithfully perform such agreement. In such case the said board of libraries have full power to properly administer the same.

SECTION 8. This act shall take effect and be in force, from and after its passage and publication.

Approved March 26, 1901.

No. 105, A.]

[Published March 28, 1901.

## CHAPTER 92.

AN ACT providing for the separate assessment of land and the buildings and improvements thereon, and amendatory of section 1052, of the Wisconsin statutes of 1898.

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

Value of lands and improvements to be entered separately. SEC-TION 1. Section 1052, of the Wisconsin statutes of 1898, is hereby amended by adding at the end of said section the following words: "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."

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

Approved March 26, 1901.

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