dollars and seventy-six cents realized from the sale of miscellaneous property at the Grand Army Home for Veterans prior to the time he took charge of the home. Such sum is hereby appropriated to the adjutant general and added to the appropriation made in paragraph (a) of subsection (3) of section 20.15 for the fiscal year ending June 30, 1931.

SECTION 2. The adjutant general is authorized and directed to pay from the appropriation made in paragraph (a) of subsection (3) of section 20.15 for the fiscal year ending June 30, 1931, bills in a total amount of three thousand thirty-seven dollars and thirty-eight cents incurred at the Grand Army Home for Veterans prior to the time he took charge of said home.

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

Approved May 28, 1931.

No. 116, A.]

[Published June 1, 1931.

CHAPTER 153.

AN ACT to create paragraph (j) of subsection (12) of section 70.11 of the statutes, relating to property exempt from taxation.

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

SECTION 1. 'A new paragraph is added to subsection (12) of section 70.11 of the statutes to read: (70.11) (12) (j) All horses, mules, wagons, carriages, sleighs, harnesses.

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

Approved May 28, 1931.

No. 188, A.]

[Published June 1, 1931.

CHAPTER 154.

AN ACT to amend paragraph (c) of subsection (4) of section 30.01 of the statutes, relating to boundaries of land adjoining waters.

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