

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 Subsection (1) of section 40.87 of the statutes is repealed.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

(d) Four teachers, if the average daily attendance was from ninety-one to one hundred twenty;

(e) Five teachers, if the average daily attendance was from one hundred twenty-one to one hundred fifty;

(f) Such number of teachers in excess of five, as is obtained by dividing the average daily attendance in excess of one hundred fifty by thirty, counting fractions as whole numbers.

SECTION 3. Subsection (2) of section 40.87 of the statutes is amended to read: (40.87) (2) In addition to the amounts provided in subsection (1) there shall be paid to school districts or cities in which the assessed valuation back of each pupil is insufficient to properly support an efficient elementary school, an amount to be determined as follows: The full valuation expressed in the nearest thousand dollars of the property in each school district or city shall be determined by the tax commission. A valuation of two hundred * * * thousand dollars for each elementary teacher employed by the school district or city in the preceding school year shall be considered as the base for determining the amount of state aid for each school district. The apportionment shall be made to such school districts or cities in which the quotient of dividing the full valuation by the number of elementary teachers in the preceding school year is less than such base. Such quotient shall be subtracted from such base and the amounts so obtained multiplied by the local school tax rate for such school district or city, which rate shall not exceed four mills. The amount in turn shall be multiplied by the number of elementary teachers employed by the school district or city in the preceding school year, which resulting amount shall be the aid payable to the school district or city under this subsection. But in no event shall such apportionment under this * * * subsection exceed * * * *three hundred fifty* dollars for each such teacher employed in the preceding school year; nor shall such state aid be based upon a greater number of elementary teachers than the number of such teachers for which the district or city is entitled to state aid under the provisions of subsection (4).

SECTION 4. A new subsection is added to section 40.87 to read: (40.87) (8) All moneys appropriated, allotted and paid to any school district or city under the provisions of subsection (3) of section 20.25 and all moneys appropriated, allotted and paid by any county to any school district or city from tax revenues derived under the provisions of section 59.075 shall be used, dis-

bursed and extended by the school district or city receiving such moneys solely for the school purposes and expenses for which apportioned under the provisions of section 40.87.

SECTION 5. This act shall take effect upon passage and publication.

Approved July 25, 1933.

No. 413, S.]

[Published July 26, 1933.]

CHAPTER 446.

AN ACT to create paragraph (b) of subsection (8) of section 20.02 of the statutes, relating to the conduct of an economic land survey to be made under the direction of the executive council, and making an appropriation.

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 (8) of section 20.02 of the statutes to read: (20.02) (8) (b) *Economic land survey.* On July 1, 1933, twenty-two thousand dollars for all necessary expenses incurred in the conduct of an economic land survey, the preparation of maps, and the binding and distribution of reports. This appropriation shall remain available until June 30, 1935 and expenditures therefrom shall be made on vouchers approved by the governor.

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

Approved July 25, 1933.

No. 415, S.]

[Published July 26, 1933.]

CHAPTER 447.

AN ACT to create section 84.025 of the statutes, relating to the revision of the state trunk and federal aid highway systems, and making an appropriation.

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

SECTION 1. A new section is added to the statutes to read: 84.025 STATE TRUNK HIGHWAY SYSTEM TO BE REVISED. (1) AUTHORITY FOR REVISION. In order that the state trunk highway system may be laid out so as better to serve the state, the legislative committee appointed under this section and the