improvement bonds therefor may be issued and the lien thereof enforced against such property in the same manner and to the same extent as the property of individuals. Provided that such assessments shall not extend to the right, easement, or franchise to operate or maintain railroads, street railways, telegraph, telephone, or electric light or power systems in streets, alleys, parks, or highways. The amount represented by any certificate or improvement bond issued as aforesaid shall be a debt due personally from such corporation, company, or individual, payable in the case of a certificate when the taxes for the year of its issue are payable, and in the case of a bond according to the terms thereof.

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

Approved May 28, 1941.

No. 186, S.]

[Published June 2, 1941.

CHAPTER 141.

AN ACT to amend 270.49 (2) of the statutes, relating to motions for new trial on minutes of the trial judge.

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

SECTION 1. Subsection (2) of section 270.49 of the statutes is amended to read:

(270.49) (2) Every order granting a new trial shall specify the grounds therefor. In the absence of such specification, the order shall be deemed granted for error on the trial. No order granting a new trial in the interest of justice shall be valid or effective, unless the reasons that prompted the court to make such order are set forth in detail therein. The court may grant or deny costs to either party.

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

Approved May 28, 1941.