

person to whom the franchise is granted, of a written acceptance of the conditions herein contained.

Approved July 12, 1907.

No. 480, S.]

[Published July 15, 1907.

## CHAPTER 592.

AN ACT to create sections 1494—101 to 1494—111, inclusive, of the statutes, providing for the exemption from taxation of certain lands planted to forest trees.

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

SECTION 1. There are added to the statutes eleven new sections to read:

\* \* \* \* \*

Approved July 12, 1907.

(In effect from and after date of publication)

No. 460, S.]

[Published July 15, 1907.

## CHAPTER 593.

AN ACT to amend sections 4031, 4033 and 4034 of the statutes relating to appeals from a county court to the circuit court.

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

SECTION 1. Section 4031 of the statutes is amended to read:

\* \* \* \* \*

SECTION 2. Section 4033 of the statutes is hereby amended to read:

\* \* \* \* \*

SECTION 3. Section 4034 of the statutes is amended to read:

\* \* \* \* \*

Approved July 12, 1907.

(In effect from and after date of publication.)

and as a part of the annual report of the agricultural experiment station, college of agriculture.

(Ch. 434, 1907.)

**Fine for violation.** SECTION 1494—39. Violation of any of the provisions of this act shall be punished by a fine not exceeding fifty dollars.

(Ch. 434, 1907.)

**Quarantine when owner requests.** SECTION 1494—71. The importation of cattle into the state for breeding or dairy purposes is hereby prohibited, excepting when such cattle are accompanied by a certificate of inspection made by a duly qualified veterinary surgeon, who is a graduate of a recognized veterinary college in the United States, Canada or Europe. Such certificate shall show, that at the time of said inspection and within six months prior to shipment, said cattle had been subjected to tuberculin test and were free from tuberculosis or any other contagious disease of a malignant character, or in lieu of such an inspection certificate as above required, cattle \* \* \* shall, upon the request of the owner, be shipped in quarantine to their first destination within the state, there to remain in quarantine under the direction of the local health officer until properly examined, at the expense of the owner, by an inspector duly appointed by the state live stock sanitary board.

(Ch. 319, 1907.)

**Forest tree plantations exempted from taxation.** SECTION 1494—101. In consideration of the public benefit to be derived from the planting and cultivation of timber or forest trees, the owner of any tract of land in this state who shall set apart any specific portion thereof, not exceeding forty acres, for forest culture and plant the same with timber or forest trees, not less than 1,200 to the acre, shall be exempted from taxation for the period of thirty years from the time of such planting to timber or forest trees. Such exemption shall only be allowed on condition that said planted trees are kept alive and in a healthy condition. A statement or return of such plantings shall be made to the assessors when making the annual assessment, which returns shall be verified by the assessors and made the basis of such tax exemption. After said trees have been planted ten years, the owner may, without

waiving the tax exemption, thin out the same so that not less than six hundred trees shall be left upon each acre.

(Ch. 592, 1907.)

**Applicant for exemption to make and file plats.** SECTION 1494—102. A description and plat of all lands so planted shall be made in duplicate by the person applying for an exemption under the provisions of this act. One copy of said description and plat shall be filed with the town clerk of the town in which said land is located and the other copy of said description and plat shall be filed in the office of the state forester at Madison, on or before the 1st day of May of the year in which such exemption shall first be claimed.

(Ch. 592, 1907.)

**If plantations do not conform, forester to cancel exemption.** SECTION 1494—103. The state forester is hereby authorized upon a written complaint being filed in his office that an exemption has been allowed on any plantation which has not been established or maintained in conformity with the provisions of section 1494—101 of this act, to determine whether the facts as set forth in the complaint are just and true, and if he shall find such complaint to be true he shall cancel such exemptions by filing a statement to that effect with the town clerk of the town in which such plantation is located and thereupon such plantation or so much thereof as is not so established and maintained, shall cease to be exempt from taxation until the same shall be replanted, and otherwise brought within the conditions of this act.

(Ch. 592, 1907.)

**Exemptions within two miles of city or village.** SECTION 1494—104. Said exemption, as provided in section 1494—101 of this act, shall not apply to any lands within two miles of the limits of any incorporated city or village, except upon written approval of the state forester, filed with the town clerk of the town in which such land is located.

(Ch. 592, 1907.)

**Exemption privilege inviolable.** SECTION 1494—105. The planting of a tract in forest trees in compliance with the provisions of this act and the filing of the description and plat of the tract so planted as provided in section 1494—102, shall be

taken and deemed to be an acceptance by the person planting the same of the exemption privilege herein granted and of the conditions herein imposed upon such privilege; and, in consideration of the public benefit to be derived from the planting, cultivation and growth of such trees, the exemption of such land from taxation as herein provided shall be continued and is hereby assured, and the right to such exemption shall be inviolable and irrevocable as a contract obligation of the state, so long as the owner of the land so planted shall fully comply with and perform the conditions aforesaid, not exceeding said period of thirty years.

(Ch. 592, 1907.)

**Valuation of land prior to planting.** SECTION 1494—106. Any person intending to plant a tract of land in forest trees so as to secure the exemption privilege provided in this act, may have the value thereof determined in advance of such planting by the board of review of the town in which such tract is located. To procure such determination such person shall file in the office of the clerk of such town an application in writing containing a declaration of such intention, a correct description of the lands included in such tract and a request that the valuation thereof be determined by such board under the provisions of this act. Said board at their first meeting after the filing of such application shall proceed to determine such value. For that purpose they shall have authority to summon witnesses and take testimony under oath. They may require such lands to be viewed by one or more members of such board, and may adjourn the matter for such time as may be necessary in order to secure needful testimony or information respecting the value of such tract. If such board shall determine the average value of such tract to be not over \$10 per acre, such determination shall be final for all purposes of this act as to so much of such tract as shall be planted with forest trees in accordance with the requirements of this act within two years after such determination. But if the board shall determine such value to be more than \$10 per acre, the owner of such tract shall not be precluded from making a new application in any subsequent year.

(Ch. 592, 1907.)

**Town board of review's meeting for valuation.** SECTION 1494—107. The person filing such application shall be entitled to have the value of such tract determined without delay and

before the said board shall be convened for other purposes by including in his application a request that such determination be so made and by depositing with the town clerk a sum sufficient to defray the compensation of the members of said board for one day's attendance. The clerk shall thereupon fix a time at the earliest practicable date for a special meeting of such board to act upon such application, and shall give notice thereof to each member of said board, to be served by or at the expense of the applicant, in time to enable each member to be present. Such meeting shall be at the place fixed by law for the regular meetings of said board. The members of the board shall attend at the time and place designated in such notice and the board shall thereupon proceed to determine the value of such tract in the manner hereinbefore provided.

(Ch. 592, 1907.)

**Town clerk to record valuations.** SECTION 1494—108. The town clerk shall make a record of the proceedings and determination of the board of review upon each application under the foregoing provisions and shall enter the same in the book containing the record of other proceedings of said board. The record of each determination shall include a description of the lands to which such determination relates. Such record shall be prima facie evidence of the facts therein stated, but failure to make the same shall not affect the validity of the action of the board.

(Ch. 592, 1907.)

**Valuation after planting; if exemption denied, forester to hear appeals.** SECTION 1494—109. When a tract of land shall have been planted in trees under the provisions of this act without previous determination of the value thereof as hereinbefore provided, the allowance by the assessor and board of review, or by the board of review, of the exemption thereof under the provisions of this act shall be deemed to include a determination by such board that the value of such land at the time of planting did not exceed ten dollars per acre; and such determination shall have the same effect as if made before such planting. If such exemption shall be disallowed, the action of the board of review disallowing the same may be reviewed by the state forester. To secure such review the claimant of such exemption shall file with the state forester an application in writing containing a description of the lands, a statement of the facts on which such exemption is claimed and

of the disallowance thereof by such board, and a request for the review of such action by the state forester. Such application shall be accompanied by an undertaking on the part of the applicant with one or more sureties, approved by the chairman or clerk of the town, for the payment of the expense of said forester upon such review in case the exemption claimed shall be disallowed by him. The state forester shall thereupon give notice of a time and place within the town at which he will hear the matter and any testimony that may be offered in relation thereto. A copy of such notice shall be mailed to the chairman and clerk of the town and to such applicant at least ten days before the time fixed in such notice. Said forester may adjourn such hearing from time to time if necessary, by filing notice thereof with the town clerk. He may review and inspect the premises and may summon and examine witnesses under oath. His determination shall be made in writing and filed with the town clerk as soon as practicable. Such determination upon written approval of the state tax commission shall be final, but if adverse to the claimant, it shall not preclude him from applying for like exemption in any subsequent year upon compliance with the requirements of this act.

(Ch. 592, 1907.)

**Thirty years exemption.** SECTION 1494—110. After the exemption provided in this act has once been allowed it shall continue for the period specified in this act unless cancelled by the state forester as provided in section 1494—103.

(Ch. 592, 1907.)

**Corporations, etc., entitled to privilege.** SECTION 1494—111. Any corporation, co-partnership or other association of persons, as well as individuals, shall be entitled to the exemption rights and privileges herein provided, upon compliance with the conditions and requirements of this act.

(Ch. 592, 1907.)

**State lands of Indian reservations; appraisal.** SECTION 1494—121. The state board of forestry of Wisconsin are hereby authorized in their discretion to cause an appraisal to be made of all state lands and the timber thereon which are included within any of the several Indian reservations in Wisconsin and to pay for said appraisal from the forest reserve fund.

(Ch. 96, 1907.)