

of section 70.58. Upon the collection and payment into the conservation fund of such tax, the general fund shall be reimbursed by the conservation fund for all amounts expended from the general fund under this appropriation.

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

Approved June 28, 1933.

No. 376, S.]

[Published June 29, 1933.

CHAPTER 327.

AN ACT to renumber subsection (2) of section 20.07 to be paragraph (a) of said subsection; to amend subsections (1) and (3) of section 77.02, subsections (1) and (3) of section 77.04, subsections (1) and (2) of section 77.05, subsections (1) and (5) of section 77.06 and subsection (1), paragraph (a) of subsection (2) and subsection (3) of section 77.10; and to create subsection (5) of section 77.02, subsection (3) of section 77.07, subsection (3) of section 77.10 and paragraph (b) of subsection (2) of section 20.07 of the statutes, relating to forest crop lands and making an appropriation.

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

SECTION 1. Subsection (2) of section 20.07 of the statutes is renumbered to be paragraph (a) of said subsection.

SECTION 2. Subsections (1) and (3) of section 77.02, subsections (1) and (3) of section 77.04, subsections (1) and (2) of section 77.05, subsections (1) and (5) of section 77.06 and subsection (1), paragraph (a) of subsection (2) and subsection (3) of section 77.10 of the statutes are amended to read: 77.02 FOREST CROP LANDS. (1) PETITION. The owner of any tract of land of not less than forty acres may file with the conservation commission a petition stating that he believes the lands therein described are more useful for growing timber and other forest crops than for any other purpose, that he intends to practice forestry thereon, that all persons holding incumbrances thereon have joined in the petition and requesting that such lands be approved as "Forest Crop Lands" under this chapter. *Whenever any such land is encumbered by a mortgage or other indenture securing any issue of bonds or notes, the trustee or trustees named in such mortgage or indenture or any amendment thereto may join in such*

petition, and such action shall for the purpose of this section be deemed the action of all holders of such bonds or notes.

(3) After hearing all the evidence offered at such hearing and after making such independent investigation as it sees fit the commission shall make its findings of fact and make and enter an order accordingly. If it finds that the facts give reasonable assurance that a stand of merchantable timber will be developed on such lands within a reasonable time, and that such lands are then held permanently for the growing of timber, rather than for agricultural, mineral, recreational or other purposes, and that all persons holding incumbrances against such land have in writing agreed to the petition, the order entered shall grant the request of the petitioner on condition that all unpaid taxes against said lands be paid within thirty days thereafter; otherwise the commission shall deny the request of the petitioner. If the request of the petitioner * * * is granted, a copy of such order shall be forwarded to the state tax commission, *to the assessor of incomes,* * * * to the clerk of each town and to the register of deeds of each county in which any of the lands affected by said order are located. The register of deeds shall record the entry, *transfer or* * * * withdrawal of all forest crop lands in a suitable manner on the county records and shall be entitled to a fee to be paid by the owner of ten cents for each such government description recorded, but the minimum fee shall be fifty cents and the maximum fee five dollars. *No recording of special classification or declassification is required.* Any order of the commission relating to the entry of forest crop lands issued on or before the twentieth day of March of any year shall take effect in such year, but all orders issued after the twentieth day of March of any year shall take effect the year following.

(77.04) (1) The clerk on thereafter making up the tax roll shall enter as to each forest crop land description in a special column or some other appropriate place, in such tax roll headed by the words "Forest Crop Lands" or the initials "F. C. L.," which shall be a sufficient designation that such description is subject to this chapter, *but for lands entered under the special classification the designation shall be made in red ink including the year of entry.* Such lands shall thenceforth * * * be assessed * * * *and be subject to review* as provided in chapter 70 of the statutes, * * * *and such assessment may be used by the tax commission in the determination of the tax upon withdrawal of such lands as forest*

crop lands as provided in section 77.10. No tax shall be levied on forest crop lands except the specific annual taxes as hereinafter provided.

(3) * * * *Out of all moneys received by any town from any source on account of forest crop lands in such town, * * * the town treasurer shall first pay twenty per cent to the county treasurer, retain forty per cent for the town and apportion the remainder to the various common school districts or parts of * * * such districts in which the said forest crop lands are located, in proportion to the * * * acreage which the said lands within each school district or part thereof bears to the total * * * acreage of the said lands in the town. * * **

77.05 TAX PER ACRE; PAYMENT; PENALTY. (1) OWNER'S LIABILITY, PENALTY. Any owner, other than a county, shall be liable for and pay to the town treasurer on or before February twentieth of each year * * * on each such description * * * , a sum hereinafter called the "acreage share" computed at the rate of ten cents per acre on all lands except those under special classification as defined in subsection (5) of section 77.02 which shall be subject to the following rates per acre:

1st year—40 cents

2nd year—35 cents

3rd year—30 cents

4th year—25 cents

5th year—25 cents

6th year—20 cents

7th year—20 cents

8th year—15 cents

9th year and thereafter—10 cents.

* * * *"1st year" as used in this subsection means the calendar year dating the order of entry. On or before the twenty-fifth day of February of each year the state treasurer shall pay to each town treasurer the sum of ten cents on each acre so certified to him on which the owner has so paid said acreage share, and also on acreage share previously returned delinquent and subsequently paid; provided, that if the total amount of payments so authorized in any one year shall exceed the appropriation for that year made in subsection (7) of section 20.05 then such payment of ten cents per acre shall be proportionately reduced. If such acreage share be not paid by the twentieth day of February to the town treasurer it shall be subject to a two per cent penalty, plus one per cent per*

month until paid. The said lands shall be returned as delinquent and sold for delinquent taxes in the manner provided for the sale of lands for taxes but no bid shall be received on such sale except from the county, *and the county shall not be liable to the town for any amount except the acreage share subsequently paid by the owner. At the expiration of three years from the date of sale of any tax certificate acquired by the county hereunder, the county clerk shall promptly take a tax deed under the provisions of section 75.36, except that county board authorization shall not be required. On taking such deed the county clerk shall certify that fact and specify the descriptions to the conservation commission.*

(2) In case the county is the owner of such lands * * * the state shall pay the contribution provided by subsection (2) of section 77.04 and subsection (1) of this section without payment by the county of the owner's acreage share. The provisions of this section shall apply to the taxes for all years subsequent to 1929.

(77.06) (1) No person shall cut any merchantable wood products on any forest crop lands until thirty days after the owner has filed with the conservation commission and also with the tax commission a notice of intention to cut, specifying the descriptions and estimated amount of wood products * * * *to be removed*, and with the tax commission, unless it shall find and certify that because of the financial standing of the owner a bond may properly be waived, a bond executed by some surety company licensed in this state or other surety or sureties approved by the tax commission for such amount as such tax commission may reasonably require for the payment to the state treasurer of the severance tax hereinafter provided. Merchantable wood products include all wood products except wood used for fuel by the owner. *Whenever the conservation commission finds that an owner has destructively cut the timber thereon without making satisfactory provision for adequate restocking of such lands, the rate of severance tax prescribed in subsection (5) of section 77.06 and applicable to such lands shall be doubled.*

(5) The tax commission, upon certification by the conservation commission during January of each year, shall assess and levy against such owner a severance tax on the right to cut and remove such wood products as were removed during the periods covered by the preceding May and November reports above provided for, at the rate of ten per cent of the value of such wood products

based upon the stumpage value then in force as herein before provided, *on all lands except those under special classification as defined in subsection (5) of section 77.02 which shall be subject to the following rates:*

1st year—two per cent

2nd year—three per cent

3rd year—four per cent

4th year—five per cent

5th year—six per cent

6th year—seven per cent

7th year—eight per cent

8th year—nine per cent

9th year and thereafter—ten per cent.

“1st year” as used in this subsection means the calendar year dating the order of entry. Upon making such assessment, the tax commission shall promptly certify the same to the state treasurer and mail a duplicate of such certificate by registered mail to the owner who made the report of cutting at his last known post-office address. The tax thereby assessed shall become due and payable to the * * * *state treasurer on the last day of the next calendar month after the mailing to the owner of such certificate of assessment.*

(77.10) (1) The conservation commission shall once in five years, or on the application of the tax commission or the owner of any forest crop lands or the town board of the town in which said lands lie and may on its own motion at any time cause an investigation to be made and hearing to be had as to whether any forest crop lands shall continue under this act. If on such hearing after due notice to and opportunity to be heard by the tax commission, the town and the owner, the conservation commission shall find that any such lands are not meeting the requirements set forth in section 77.02 of this act, *the entry of such lands shall * * * be cancelled and copies of the order of withdrawal specifying the descriptions shall be filed with the state treasurer, the tax commission, the assessor of incomes, the clerk of the town, and the register of deeds of the county in which such lands lie, and none of the provisions of this chapter shall thereafter apply to them, except section 77.07 so far as it may be needed to collect any previously levied severance or supplemental severance tax. However, in case said * * * cancellation is accomplished * * * within five years from the date that said land became forest crop*

lands hereunder, the owners shall thereupon repay to the state treasurer the amounts of all moneys * * * thereon paid by the state *with interest at five per cent per annum* * * *. *If at any time after five years the owner shall make use of the land for anything other than forestry, excepting grazing on farm woodlots, the conservation commission shall issue an order of withdrawal and the owner shall be liable for the tax and penalty provided in subsection (2) hereof.* In either case, if the owner shall not repay said amounts * * * *on or before the thirty-first day of January next succeeding the return of such lands to the general property tax roll as provided in subsection (4) hereof, the state treasurer shall certify to the county treasurer the descriptions and the amounts due, and the county treasurer shall sell such lands as delinquent according to the procedure prescribed in section 77.05.* * * * *Whenever any county clerk shall have certified to the taking of tax deed pursuant to subsection (1) of section 77.05, the conservation commission shall issue an order of withdrawal as to the lands covered in such tax deed.*

(2) (a) Any owner of any forest crop lands may elect to withdraw all or any of such lands from this chapter, by filing with the conservation commission a declaration withdrawing from this chapter any description owned by him which he specified, and by paying to the state treasurer within * * * *thirty* days the amount of all real estate tax that would ordinarily have been charged against such lands had they not been subject to the provisions of this chapter with simple interest thereon at five per cent per annum, less any severance tax and supplemental severance tax or acreage share paid * * * thereon, with interest computed according to the rule of partial payments at the rate of five per cent per annum. The exact amount of such tax shall be determined by the tax commission after hearing and upon due notice to all parties interested, *provided that when the tax rate of the current year has not been determined the rate of the preceding tax year may be used.* On receiving such payment the state treasurer shall certify that fact to the conservation commission * * *, *whereupon* the conservation commission * * * *shall issue an order of withdrawal and file copies thereof with* the tax commission, *the assessor of incomes,* * * * *the clerk of the town and* * * * *the register of deeds of the county in which such land lies.* * * *

* * * (4) When any description ceases to be a part of the forest crop lands, by virtue of any order of withdrawal issued by the conservation commission, taxes thereafter levied thereon shall be payable and collectible as if such description had never been under this chapter.

SECTION 3. A new subsection is added respectively to sections 77.02, 77.07 and 77.10 and a new paragraph is added to subsection (2) of section 20.07 of the statutes to read: (77.02) (5) SPECIAL CLASSIFICATION. In making its findings, the commission shall separately determine whether any of such lands bears a stand of merchantable timber and whether less than fifty per cent of the original volume thereof has been removed since the year 1915. If it so finds, it shall order such lands to be entered, but the order of entry shall be stamped with the words "special classification" in red ink, and such lands shall be subject to higher acreage share rates as provided in section 77.05 and to annually increasing percentages of severance tax as provided in subsection (5) of section 77.06. Whenever fifty per cent or more of the merchantable saw timber shall have been removed, the special classification shall be discontinued as hereinafter provided and such lands shall then continue under the provisions of this chapter as though they had been entered without special classification.

(77.07) (3) All severance taxes collected in cash shall be divided as follows: The state shall retain an amount equal to the total acreage payments on the lands to which the said severance taxes relate, made by the state under section 77.05 with interest thereon at the rate of five per cent per annum, all penalties imposed under subsection (2) and an amount equal to five per cent of such total acreage payments to cover costs of administration, and the balance shall be paid to the town treasurer to be apportioned as provided in subsection (3) of section 77.04.

(77.10) (3) At the request of any owner of forest crop lands under special classification, the conservation commission shall examine such lands and shall also conduct a hearing, if the town board so desires, to determine whether such special classification shall be discontinued. If the commission finds that such classification shall be discontinued, it shall issue an order of declassification and send copies to all officials to whom the order of entry was sent.

(20.07) (2) (b) Annually, beginning July 1, 1933, such sums as may be necessary to pay allotments of severance tax to towns under section 77.07.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 28, 1933.

No. 27, A.]

[Published June 30, 1933.]

CHAPTER 328.

AN ACT to amend paragraph (c) of subsection (10) of section 29.18 of the statutes, relating to rabbit hunting in Outagamie county.

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

SECTION 1. Paragraph (c) of subsection (10) of section 29.18 of the statutes is amended to read: (29.18) (10)

(c) In Outagamie county. . . * * * Nov. 1 to * * * Jan. 1 Five
each day

SECTION 2. The passage of this act shall in no manner affect the powers granted to the conservation commission in section 29.174, which was created in chapter 152, laws of 1933. Said commission shall have the same right to change the rabbit hunting season in Outagamie county in the manner provided in said section as if this act had not been passed, but until changed, the season shall be as provided in section 1.

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

Approved June 28, 1933.

No. 314, A.]

[Published June 30, 1933.]

CHAPTER 329.

AN ACT to amend subsections (5) and (6) of section 29.575 and subsection (5) of section 29.576, and to create paragraph (f) of subsection (1) of section 29.63 of the statutes, relating to muskrat and beaver farming, and providing a penalty.

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

SECTION 1. Subsections (5) and (6) of section 29.575 and subsection (5) of section 29.576 of the statutes are amended to read: (29.575) (5) The holder of any such license shall pay an annual license fee of two dollars and fifty cents for any such farm of ten acres or under, and an additional fee * * * for any ad-