depreciation shall be allowed as to such structure or fixture. There may also be admitted any person who presents symptoms of tuberculosis calling for careful observation in order to make a diagnosis, and who in the opinion of the superintendent and visiting physician, if the superintendent is not a physician, is a proper subject for treatment in any such county institution. Every applicant for admission shall furnish a certificate of a regularly licensed physician that he is suffering from tuberculosis, or that he presents symptoms of tuberculosis calling for careful observation in order to make a diagnosis.

Approved July 17, 1945.

No. 137, S.]

[Published July 23, 1945.

CHAPTER 471.

AN ACT to create 114.136 of the statutes, relating to airport approach protection.

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

114.136 of the statutes is created to read:

114.136 AIRPORT APPROACE PROTECTION. (1), POWERS OF MUNICIPALITIES. (a) Any county, city, village or town that is the owner of a site for an airport which has been approved for such purpose by the appropriate agencies of the state and the federal government may protect the aerial approaches to such site by ordinance regulating, restricting and determining the use, location, height, number of stories and size of buildings and structures and objects of natural growth in the vicinity of such site and may divide the territory to be protected into several areas and impose different regulations and restrictions with respect to each area, except that such ordinance shall not apply to railroad buildings, bridges or facilities but shall apply to railroad telegraph, telephone and overhead signal system poles and wires. The provisions of such ordinance shall be effective whether the site and the lands affected by such ordinance are located within or without the limits of such county, city, village or town, and whether or not such buildings, structures and objects of natural growth are in existence on the effective date of the ordinance. Such regulations, restrictions and determinations are declared to be for the purpose of promoting the public

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safety, welfare and convenience, and may be adopted, enforced and administered without the consent of any other governing bódy. Any ordinance adopted under this section may be amended from time to time in the same manner as is provided for the adoption of the original ordinance in paragraph (2). The authority granted in this section shall be independent and exclusive of any other authority granted in the statutes.

(b) When an airport site is owned jointly by 2 or more units of government, such ordinance may be adopted by joint action of the governing bodies of such units. In such case, such governing bodies shall meet jointly to select a joint commission consisting of one member from each governing body selected by that governing body and, if there be 2, the members so selected shall elect a third member. Such joint commission shall elect a chairman and a secretary, and shall have authority to formulate a tentative ordinance and hold public hearings as provided in subsection (2). At least 15 days written notice of the meeting to select a joint commission shall be given to each governing body by filing a copy of such written notice with the clerk thereof. Such notice may be given on the initiative of one such governing body or jointly by more than one. The governing bodies that attend such meeting may proceed jointly. If one attends, or if only one favors an ordinance, it may proceed alone without appointing a commission, but no ordinance applicable to a jointly owned airport shall be adopted by a governing body acting alone unless it has given notice of meeting to select a joint commission as provided by this subsection, and such ordinance shall be as effective as if adopted by the joint bodies.

(2) FORMULATION OF ORDINANCE, PUBLIC HEAR-ING. (a) Except as provided by subsection (1) (b) the county park commission in the case of any county, the city or village plan commission in the case of a city or village, or if there be no such commissions, a committee of the governing body or bodies of the county, city, village or town which owns the airport site shall first formulate a tentative ordinance and hold a public hearing or hearings thereon in some public place within the county, city, village or town. At least 10 days notice of such hearing or hearings shall be given by publication in the official paper at least 3 times or in some newspaper having general circulation or by posting in at least 3 public places in the area affected by the proposed ordinance.

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(b) The regulations, restrictions and determinations shall include, among other things, provision for the limitation of the height of buildings, structures and objects of natural growth located not more than 3 miles from the boundaries of the airport site. Such regulations, restrictions and determinations shall specify the maximum permissible height of buildings, structures and objects of natural growth and may specify such maximum permissible height as a ratio between the permissible maximum height of the building, structure or object of natural growth above the level of the airport site and its distance from the nearest point on the boundary of the airport site. For the purposes of this section, buildings, structures and objects of natural growth shall not be restricted to a height above the level of the airport site which is less than one-thirtieth of its distance from the boundary of the airport site.

(c) Should a greater restriction be deemed necessary for the proper protection of any part of the area affected, such greater restriction shall be secured by purchase or by the exercise of the right of eminent domain in the manner provided by chapter 32.

(d) The height restrictions shall not apply to legal fences or to farm crops which are cut at least once each year.

(3) NONCONFORMING USES. The lawful use of land, buildings and structures existing at the time of the adoption or amendment of any ordinance under the authority of this section may be continued, although such use does not conform with the provisions of the ordinance. The expansion or enlargement of a nonconforming use shall be in conformity with the ordinance. The governing body of the owner of the airport site may remove such nonconforming use or acquire the necessary air right over the same by purchase or exercise of the right of eminent domain in the manner provided by chapter 32.

(4) BOARD OF APPEALS. (a) Any ordinance adopted under the authority of this section shall provide for a board of appeals. If the county, city or village which is the owner of the airport has a zoning ordinance adopted under provision of law other than this section, the board of adjustment or board of appeals set up by such ordinance shall be the board of appeals under the ordinance adopted under this section, and shall have duties, powers and functions as provided by the zoning ordinance adopted under provisions of law other than this section.

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(b) If there be no such board of appeals or board of adjustment, any regulations adopted under this section shall provide for a board of appeals. Where the airport is owned jointly, the ordinance shall provide for a joint board of appeals. Such board shall be constituted and have all the powers, duties and functions as provided in section 62.23 (7) (e), but not more than 2 members of such board shall be owners or occupants of the area affected by the ordinance.

(5) ENFORCEMENT. The governing body of the county, eity, village or town owning the airport site may provide for the enforcement of any ordinance or regulations enacted pursuant to this section. Such enforcement may be by a system of permits or any other appropriate method. The governing body enacting the ordinance may provide for the punishment of a violation of the ordinance by fine or imprisonment, or both.

(6) APPLICATION OF SECTION. This section shall not be applicable to, or within the limits of, any county having a population of 500,000 or more.

(7) SEVERABILITY CLAUSE. If any provision of this section or the application thereof to any person or circumstance, is held invalid, the remainder of the section and the application of such provisions to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

Approved July 17, 1945.

No. 145, S.]

[Published July 23, 1945.

CHAPTER 472.

AN ACT to amend 72.75 (2) (a) and (4) (e) and to create 72.75 (2) (f) and (g) of the statutes, relating to gift tax.

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

SECTION 1. 72.75 (2) (a) and (4) (e) of the statutes are amended to read:

72.75 (2) (a) If the transfer is made in property, the clear market value thereof at the date of the gift shall be considered the taxable value of the gift. Where property is *transferred*, sold or exchanged for less than * * * an adequate and full consideration in money or money's worth, then the amount by