

No. 369, A.]

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CHAPTER 195

AN ACT to amend 77.06 (5) and 77.10 (2) (a) of the statutes, relating to county owned forest crop lands.

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

SECTION 1. 77.06 (5) of the statutes is amended to read:

77.06 (5) The conservation commission shall assess and levy against such owner a severance tax on the right to cut and remove * * * wood

products * * * covered by * * * reports * * * *under this section*, at the rate of 10 per cent of the value of such wood products based upon the stumpage value then in force * * *. Upon making such assessment, the conservation commission shall 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 * * * is due and payable to the conservation commission on the last day of the next calendar month after * * * mailing * * * such certificate * * *. On timber cut from * * * *county-owned* lands on which the state has paid forestry aid pursuant to s. 28.14, the county shall pay a severance tax of 50 per cent, of which one-fifth shall be distributed * * * *under s. 77.07 (3)* and four-fifths restored to the forestry fund * * * *under s. 20.280 (80)* to (85).

SECTION 2. 77.10 (2) (a) of the statutes is amended to read:

77.10 (2) (a) Any owner of * * * 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 payment by such owner, other than a county, to the conservation commission within 30 days the amount of all real estate tax that would ordinarily have been charged against such lands had they not been subject to * * * this chapter with simple interest thereon at 5 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 5 per cent per annum. The exact amount of such tax shall be determined by the department of taxation 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 conservation commission shall issue an order of withdrawal and file copies thereof with the department of taxation, the supervisor of assessments, the clerk of the town and the register of deeds of the county in which such land lies. Such land shall then cease to be forest crop lands. *A county may withdraw county-owned lands from this chapter under s. 28.12.*

Approved July 17, 1959.
