

the work of the commission. Any part of said fund, except five thousand dollars annually, may be transferred to the general fund of the county treasury whenever county bonds for the purchase of land have been * * * issued by the county and placed at the disposal of the county park commission, or whenever the county has assumed an indebtedness on its behalf, equal to the amount of money to be transferred.

SECTION 9. Chapters 250 and 495 of Wisconsin session laws of 1907, chapters 322 and 352 of Wisconsin session laws of 1909, chapter 511 of Wisconsin session laws of 1911 and chapter 454 of Wisconsin session laws of 1913 are added to section 4973 of the statutes at appropriate places according to their numbers and dates as further acts repealed by said section.

SECTION 10. This act shall take effect upon passage and publication.

Approved May 22, 1917.

No. 405, S.]

[Published May 25, 1917.]

CHAPTER 263

AN ACT to create a new chapter of the statutes entitled STATE FORESTS and to collect and embody in such chapter scattered provisions of the statutes relating to that subject.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. A new chapter is added to the statutes entitled:

CHAPTER 28. STATE FORESTS.

And said new chapter shall contain the sections of the statutes designated in this chapter as sections 28.01, 28.02, 28.03, 28.04, 28.05, 28.06, 28.07, 28.08, 28.09, 28.10, 28.11, 28.12 and 28.13.

General Provisions.

SECTION 2. A new section is added to the statutes to read:

28.01 STATE FORESTS DEFINED. The state forests embrace all lands granted to the state by an act of congress entitled "An act granting lands to the state of Wisconsin for forestry purposes" approved June 27, 1906; all lands granted to the state by an act of congress entitled "An act granting unsurveyed and unattached islands to the state of Wisconsin for forestry purposes" approved August 22, 1912; and all lands heretofore granted or conveyed to the state by the Nebagamon Lumber Company for forestry purposes. With the consent and approval of the state conservation commission of Wisconsin ad-

ditions to the state forests may be made by grant, devise or conveyance constituting a voluntary donation to the state for the express purpose of enabling it to use such added lands as parts of its forests. No such proffered donation shall be accepted until the title of the donor has been examined and approved by the attorney-general.

SECTION 3. Section 1494—42 and section 1494—45 of the statutes are consolidated, renumbered to be section 28.02 and revised to read:

28.02 POWERS AND DUTIES. (1) FORESTRY SUPERVISION. The state conservation commission of Wisconsin shall execute all matters pertaining to forestry within the jurisdiction of the state, direct the management of the state forests, collect data relative to forest destruction and conditions, and advance the cause of forestry within the state, as may be deemed wise, by the issuing of publications and by lectures.

(2) SILVICULTURE. The commission may make and maintain forest nurseries, plantations, and fire lines, and execute other silvicultural and protective measures necessary to the highest permanent usefulness of the public lands.

(3) COOPERATION. The commission may cooperate with the College of Agriculture of the University of Wisconsin in giving courses of study in farm forestry; and may also cooperate with any of the several departments of the federal or state governments, or with the governments of other states, or with counties, towns, corporations or individuals, whenever it deems it necessary to the best interest of the people and the state, in forest survey, forest studies, forest protection, and in the preparation of plans for the protection, management or replacement of trees, wood lots and timber tracts.

(4) REPORTS. The commission shall report to the governor annually on the progress and condition of state forest work, and recommend therein plans for improving the state system of forest protection, management, replacement and taxation.

SECTION 4. Section 1494—43 of the statutes is repealed.

SECTION 5. Section 1494—44 of the statutes is repealed.

Forest Tree Plantations of Individuals.

SECTION 6. Section 1494—101 of the statutes is renumbered to be section 28.03 and is amended to read:

28.03 FOREST TREE PLANTATIONS EXEMPT FROM TAXATION. * * * 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 one thousand two hundred 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.

SECTION 7. Section 1494—102 of the statutes is renumbered to be section 28.04 and is amended to read:

28.04 APPLICANT FOR EXEMPTION TO MAKE AND FILE PLATS. * * * 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 chapter*. 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 * * * *conservation commission* at Madison, on or before the first day of May of the year in which such exemption shall first be claimed.

SECTION 8. Section 1494—103 of the statutes is renumbered to be section 28.05 and is amended to read:

28.05 IF PLANTATIONS DO NOT CONFORM EXEMPTION CANCELED. * * * The * * * *commission* is hereby authorized upon a written complaint being filed in * * * *its office charging* that an exemption has been allowed on any plantation which has not been established or maintained in conformity with the provisions of section * * * 28.03, to determine whether the facts as set forth in the complaint are just and true, and if * * * *it shall find such complaint to be true* * * * *it shall cancel such exemption* * * * 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 chapter*.

SECTION 9. Section 1494—104 of the statutes is renumbered to be section 28.06 and is amended to read:

28.06 EXEMPTIONS WITHIN TWO MILES OF CITY OR VILLAGE. * * * Said exemption * * * shall not

apply to any lands within two miles of the limits of any incorporated city or village except upon written approval of the * * * *commission*, filed with the town clerk of the town in which such land is located.

SECTION 10. Section 1494—105 of the statutes is renumbered to be section 28.07 and is amended to read:

28.07 EXEMPTION PRIVILEGE INVIOABLE. * * *

The planting of a tract in forest trees in compliance with the provisions of * * * *this chapter* and the filing of the description and plat of the tract so planted as provided in section * * * 28.04, shall be taken and deemed to be an acceptance by the person planting the same of the exemption privilege granted in * * * *this chapter* and of the conditions imposed * * * *thereby* 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.

SECTION 11. Section 1494—106 of the statutes is renumbered to be section 28.08 and is amended by striking therefrom in each place where the same appear the following words and figures “sections 1494—101 to 1494—111, inclusive,” and by inserting in each place thereof the words “this chapter.”

SECTION 12. Section 1494—107 of the statutes is renumbered to be section 28.09.

SECTION 13. Section 1494—108 of the statutes is renumbered to be section 28.10.

SECTION 14. Section 1494—109 of the statutes is renumbered to be section 28.11 and is amended to read:

28.11 VALUATION AFTER PLANTING; IF EXEMPTION DENIED, APPEAL ALLOWED. * * * (1) When a tract of land shall have been planted in trees under the provisions of * * * *this chapter* 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 chapter* 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 * * * *commission*. To secure such review the claimant of such exemption shall file with the * * * *commission* 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 * * * *commission*.

(2) 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 * * * *commission* upon such review in case the exemption claimed shall be disallowed. * * * The * * * *commission* shall thereupon give notice of a time and place within the town at which * * * *it* 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 * * * *commission* may adjourn such hearing from time to time if necessary, by filing notice thereof with the town clerk. * * * *It* may review and inspect the premises and may summon and examine witnesses under oath. * * * *Its* 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 chapter*.

SECTION 15. Section 1494—110 of the statutes is renumbered to be section 28.12 and is amended to read:

28.12 THIRTY YEARS' EXEMPTION. * * * After the exemption provided in * * * *this chapter* has once been allowed it shall continue for the period specified * * * *therein* unless canceled * * * as provided in section * * * 28.05.

SECTION 16. Section 1494—111 of the statutes is renumbered to be section 28.13 and is amended to read:

28.13 CORPORATIONS, ETC., ENTITLED TO PRIVILEGE. * * * Any corporation, copartnership 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 chapter*.

SECTION 17. Chapter 264 of Wisconsin session laws of 1905, chapter 592 of Wisconsin session laws of 1907 and chapter 638 of Wisconsin session laws of 1911 are added to section 4978 of the statutes at appropriate places according to their numbers and dates as further acts repealed by said section.

SECTION 18. This act shall take effect upon passage and publication.

Approved May 22, 1917.

No. 416, S.]

[Published May 25, 1917.

CHAPTER 264

AN ACT to create section 4225a of the statutes, relating to limitation of time to commence action on bond issues.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. A new section is added to the statutes to read: Section 4225a. Within thirty days: An action to contest the validity of any bond issued by the state of Wisconsin, or any county, city, village, town, or school district within the state of Wisconsin, for other than constitutional reasons, which said bond shall have endorsed thereon the certificate of the bond commissioner of the state of Wisconsin certifying as to its validity as herein authorized. The attorney-general of the state of Wisconsin is hereby named and empowered as the bond commissioner of the state of Wisconsin; he is hereby directed to examine a certified copy of all proceedings preliminary to any issue of state, county, city, village, town, or school district bonds issued within the state of Wisconsin, and, if found regular and valid, to endorse thereon his certificate as such bond commissioner of such examination and validity, and that said bond is incontestable, except for constitutional reasons, in any court of the state of Wisconsin unless suit shall be brought in a court having jurisdiction of the same within thirty days from the date of said certificate to contest the validity of such bonds. Provided, however, that this section shall not apply to the bond issues of any county, city, village, town or school district unless so ordered by the county board, common council, village board, town board or school board thereof respectively.

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

Approved May 22, 1917.