

state treasurer within ninety 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 to the state 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. On receiving such payment the state treasurer shall certify that fact to the conservation commission. Such land shall then cease to be forest crop lands as of the date of such payment to the state treasurer, *and if the owner is a county as of the date of filing such declaration.* \* \* \* The conservation commission shall certify that fact to the tax commission and to the clerk of the town and to the register of deeds of the county in which such land lies. If such tax and penalties be not paid into the state treasury on or before the time specified the land shall at the expiration of three years become the property of the county.

77.13 Any county which has title to any lands eligible to registration as forest crop lands shall be deemed an owner as this term is used in this chapter and may register *and withdraw* such lands under the provisions of this chapter in the same manner and on the same basis as other owners, except that any such county shall not be required to pay the acreage share prescribed in section 77.05 *and the real estate tax prescribed in subsection (2) of section 77.10* on any of its lands registered as forest crop lands.

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

Approved July 13, 1933.

No. 164, A.]

[Published July 15, 1933.]

### CHAPTER 412.

AN ACT to amend paragraph (a) of subsection (4) of section 40.87 of the statutes, relating to state aid for schools.

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

SECTION 1. Paragraph (a) of subsection (4) of section 40.87 of the statutes is amended to read: (40.87) (4) (a) Whenever any county shall fail to raise for the support of the common

schools by taxation upon the aggregate valuation of the whole county an amount at least equal to two hundred fifty dollars for each public elementary teacher employed in the county as certified by the county superintendent and shall fail to apportion to each district or city such amount for each elementary teacher employed, the aid for the schools of that county shall be withheld from the next succeeding apportionment; *provided that until July 1, 1935, the emergency board may authorize distribution of aid to any county whose failure to meet the requirements of this paragraph was caused by inability to collect taxes assessed for this purpose after, in good faith, making every effort to do so.*

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

Approved July 14, 1933.

No. 279, A.]

[Published July 15, 1933.

### CHAPTER 413.

AN ACT to amend subsection (7) of section 231.11 of the statutes, relating to uses and trusts.

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

SECTION 1. Subsection (7) of section 231.11 of the statutes is amended to read: (231.11) (7) (a) No trust for charitable or public purposes, whether in real or personal property, shall be invalid for indefiniteness or uncertainty where power to designate the particular charitable or public purpose or purposes to be promoted thereby is given by the instrument creating the same to the trustees, or to any other person or persons.

(b) *No trust or other gift for charitable or public purposes whether in real or personal property shall be invalid because of failure by the donor to indicate the method by which the purpose of the trust or gift is to be accomplished.*

(c) *In the absence of a clearly expressed intention to the contrary, no trust or other gift for charitable or public purposes whether in real or personal property shall be invalid because the specific method provided by the donor for the accomplishment of the general purpose indicated by him is or becomes for any reason impracticable, impossible or unlawful.*

(d) *Where the fulfillment of the special purpose expressed in a trust or other gift for charitable or public purposes is or be-*