

(6) Any * * * *person under the age of 18 years* being in possession of any cigarettes, cigarette paper or cigarette wrappers and being asked by any sheriff, deputy sheriff, police officer, village marshal, truant officer, probation officer or teacher in any school to tell where or from whom such cigarettes, cigarette paper, or cigarette wrappers were obtained, who shall refuse to furnish such information, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than \$5; and any * * * *person under the age of 18 years* who shall intentionally misrepresent his age for the purpose of securing any cigarettes, cigarette paper, or cigarette wrappers, or any substitute therefor, or any paper made or prepared for the purpose of making cigarettes or any substitute therefor, or for the purpose of being filled with tobacco for smoking, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than \$25 or by imprisonment in the county jail not more than 30 days, or by both such fine and imprisonment; provided that if such person shall be a boy under the age of 17 years or a girl under the age of 18 years, such person shall be a "delinquent child" under section 48.01 * * * (1) and subject to the provisions of the statutes relating to juvenile courts.

Approved April 7, 1945.

No. 50, A.]

[Published April 10, 1945.]

CHAPTER 27.

AN ACT to renumber 70.11 (40) to be 70.11 (40) (a) and to create 70.11 (40) (b) and (c) of the statutes, relating to the exemption of wood lots and slopes.

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

SECTION 1. 70.11 (40) of the statutes is renumbered 70.11 (40) (a).

SECTION 2. 70.11 (40) (b) and (c) of the statutes are created to read:

70.11 (40) (b) All claims for wood lot or slope exemptions shall be in the form of a sworn statement by the applicant submitted to the assessor setting forth the total number of acres

in his farm, the number of acres of wood lot, the number of acres of slope and the other facts upon which he bases his claim for exemption. No claim for exemption shall be granted unless the assessor shall file with the town clerk the claimant's statement together with his own sworn statement to the effect that he has personally inspected the lands for which exemption is claimed and that the claim meets with all the requirements of paragraph (a). The assessor who is paid a salary for his services as assessor shall receive in addition to all other compensation provided by law, a fee of 50 cents for each claim for exemption he shall investigate, except that his fee shall not be more than 50 cents for inspecting any farm for which both a wood lot and slope exemption are claimed. Assessors who receive a per diem for their services shall not receive an additional fee for any claim for exemption he may investigate.

(c) The state department of taxation shall furnish appropriate forms to carry out the provisions of this subsection to the clerk of each county who shall distribute them to the town assessors not later than April 15 of each year. Such forms shall have printed upon them the provisions of this subsection.

Approved April 7, 1945.

No. 71, A.]

[Published April 10, 1945.

CHAPTER 28.

AN ACT to amend 70.25 of the statutes, relating to the descriptions of lands for taxation purposes.

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

70.25 of the statutes is amended to read:

70.25 In all assessments and tax rolls, and in all advertisements, certificates, papers, conveyances or proceedings for the assessment and collection of taxes, and proceedings founded thereon, as well heretofore as hereafter, any descriptions of land which shall indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance shall be sufficient; nor shall any description of land according to the United States survey be deemed insufficient by reason of the omission