

No. 183, A.]

[Published May 18, 1949.

**CHAPTER 123.**

AN ACT to create 70.13 (7) of the statutes, relating to assessment of saw logs and timber removed from public lands.

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

70.13 (7) of the statutes is created to read:

70.13 (7) Saw logs or timber removed from public lands during the year next preceding the first day of May or having been removed from such lands and in transit therefrom on the first day of May, shall be deemed located and assessed in the assessment district wherein such public lands are located and shall be assessed in no other assessment district. Saw logs or timber shall be deemed in transit when the same are being transported. On or before May 10 in each year the owner of such logs or timber shall furnish the assessor of the assessment district wherein they are assessable a verified statement of the amount, character and value of all such logs and timber. If the owner of any such logs or timber shall fail or refuse to furnish such statement or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 70.36. This subsection shall supersede any provision of law in conflict therewith. The term 'owner' as used in this subsection is deemed to mean the person owning the logs or timber at the time of severing. 'Public lands' as used in this subsection shall mean lands owned by the United States of America, the state of Wisconsin or any political subdivision of this state.

Approved May 14, 1949.

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