

No. 19, A.]

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### CHAPTER 384

AN ACT to repeal 70.113; and to create 77.16 of the statutes, relating to taxation of farm wood and slope lands.

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

SECTION 1. 70.113 of the statutes is repealed.

SECTION 2. 77.16 of the statutes is created to read:

77.16 WOODLAND TAX LAW. (1) Beginning January 1, 1954, the owner of any tract of land of less than 40 acres may file with the conservation director an application setting forth a description of the property which he desires to place under the woodland tax law and on which land he will practice forestry.

(2) Upon filing of such application the conservation director shall examine the land, and if he finds that the facts give reasonable assurance that the woodland is suitable for the growing of trees and will produce a crop of merchantable wood products, the conservation director shall enter an order approving the application. A copy of such order shall be forwarded to the owner or operator of the land, to the supervisor of property assessments of the district wherein the land is located, to the clerk of the town, to the assessor of the town, and to the county clerk of the county wherein the land is located.

(3) The application of the owner or operator, of the land, and the filing of the order by the conservation director shall constitute a contract, running with the land, for a period of 10 years, unless terminated as hereinafter provided. Any order issued on or before March 20 of any year shall take effect in such year, but all orders issued after March 20 in the calendar year shall take effect the following year. If at the end of 10 years said contract is not renewed by mutual consent the land is declassified and shall be removed from the provisions of s. 77.16.

(4) The local assessor in preparing the tax roll shall show the acreage for each owner covered by the provisions of s. 77.16 in a column designated by the words "Woodland Tax Law" or the initials "W.T.L."

(5) The owner or operator shall be liable and shall pay to the town treasurer at the same time he pays the taxes on the remaining acreage of his land a tax computed at the rate of 20 cents per acre on the land approved for entry under s. 77.16. Such acreage tax shall be part of the total taxes on the land of the owner and subject to the collection of taxes provided for in ch. 74.

(6) The owner or operator of the land shall promote the growth of trees and shall prohibit grazing and burning on lands entered under the woodland tax law. At the request of the owner or operator the conservation director shall assist in preparing and carrying out planting and forest management plans. The conservation director shall make an annual written report as to the forest practices of each owner or operator of the lands under this section. If the director finds that the owner or operator has not complied with the law, or if the land is no longer used for forestry purposes, he shall issue an order removing the land from the woodland tax law classification. Any declassification order issued on or before March 20 of any year shall take effect in such year. A copy of the declassification order shall be sent to the owner or operator of the land, to the supervisor of property assessments of the district wherein the land is located, to the clerk and to the assessor of the town, and to the county clerk of the county wherein the land is located. Any order issued under this subsection shall be final unless set aside by the conservation commission.

(7) The owner or operator, town board, or county board may petition the conservation commission for a public hearing to take testimony and hear evidence on whether lands shall be entered or continued under this section. Upon the filing of such petition the conservation commission shall set such matter for public hearing at such time and place as it sees fit, but not later than 90 days from the date of the filing of the petition. The said commission shall give 30 days' written notice of the hearing to the petitioners. Such hearing may be adjourned for 60 days and no notice of the time and place of such adjourned meeting need be given excepting the announcement thereof by the presiding officer at the hearing at which the adjournment is had. The presiding officer at the hearing may be an employe of the conservation commission designated by the commission to conduct the hearing.

(8) After hearing all the evidence and after making such independent investigation as it sees fit the commission shall make its findings of fact and make and enter an order accordingly within 60 days after the final adjournment of the hearing. Copies of the order

shall be forwarded to the owner or operator of the land, to the supervisor of property assessments of the district wherein the land is located, to the clerk of the town, to the assessor of the town, to the county clerk and to the petitioner if not included above. The order of the commission shall be final.

(9) The conservation director shall furnish appropriate forms to carry out the provisions of this section to the owners or operators of lands interested in entry of lands under the woodland tax law.

SECTION 3. This act shall take effect upon January 1, 1954.

Approved July 2, 1953.

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