

No. 625, S.]

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CHAPTER 425

AN ACT to create 70.11 (23) of the statutes, relating to exemption from property tax of structures or portions of structures suitable for shelter for human beings and records for nuclear attack.

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

70.11 (23) of the statutes is created to read:

70.11 (23) SHELTERS. Any shelter or portion of a structure constructed and used exclusively for the protection of human life and records against nuclear attack and approved as sufficient for such purpose by the local civil defense authority and the local assessor.

Approved August 22, 1961.