

No. 31, S.]

[Published May 29, 1941.

CHAPTER 128.

AN ACT to repeal and recreate 70.11 (40) of the statutes, relating to the exemption of certain wood lots and slope lands from taxation.

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

SECTION 1. Subsection (40) of section 70.11 of the statutes is repealed and recreated to read:

(70.11) (40) Any wood lot or wood lots forming an integral, even though detached part, of a regularly operated farm, and not exceeding one-fifth of the total area of such farm, and any portion of a regularly operated farm, the slopes of which portion have a gradient of more than 30 per cent, if for one year immediately preceding May 1 of the year in which the assessment is made, the owner or operator of such farm has not permitted such wood lot or wood lots to be cultivated, mowed, grazed, or burned, and if the owner or operator of such farm has made a reasonable effort to reforest such wood lot or wood lots and, in the case of slopes, to protect and promote the growth of such grass, shrubs, or trees as will tend to prevent erosion thereon, and if such wood lot or wood lots are separated from the farm of which they are a part by a fence consisting of 3 barbed wires supported by posts spaced not more than one rod apart.

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

Approved May 27, 1941.