

No. 39, S.]

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CHAPTER 174

AN ACT to amend 20.07 (2) (a), 28.14 (1), 77.04 (1) and 77.07 (3) of the statutes, relating to providing the full 10 cents per acre annual state payment in lieu of taxes on forest crop lands.

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

SECTION 1. 20.07 (2) (a) of the statutes is amended to read:

20.07 (2) (a) Annually, beginning July 1, * * * 1955, a sum sufficient to pay forest crop aids at the rate of 10 cents per acre pursuant to the provisions of ch. 77, excluding s. 77.14.

SECTION 2. 28.14 (1) of the statutes is amended to read:

28.14 (1) Any county having established and maintaining a county forest under the provisions of this section and having entered the same under the forest crop law shall receive from the state an amount equal to 10 cents for each acre of land within the county forest * * *, to be used for the purchase, development, preservation and maintenance of such county forest * * *. The conservation commission shall pay to such county the amount due to it as a state aid on or before March 31 of each year, based on the acreage of such lands as of the preceding June 30. Any county accepting forestry aid funds paid pursuant hereto thereby consents that the conservation commission may construct and use forest fire lookout towers, telephone lines and fire lanes or other forest protection structures on any county forest lands and the chairman or vice chairman of the county board or any authorized committee thereof, of such county shall execute any easements on or over such lands which the conservation commission may require for forest protection.

SECTION 3. 77.04 (1) of the statutes is amended to read:

77.04 (1) The clerk on * * * making up the tax roll shall enter as to each forest crop land description in a special column or some other appropriate place, in such tax roll headed by the words "Forest Crop Lands" or the initials "F. C. L.," which shall be a sufficient designation that such description is subject to this chapter. Such land shall thenceforth be assessed and be subject to review as provided in ch. 70 * * *, and such assessment may be used by the department of taxation in the determination of the tax upon withdrawal of such lands as forest crop lands as provided in s. 77.10. No tax shall be levied on forest crop lands except

the specific annual taxes as * * * provided, *except that any buildings located on forest crop land shall be assessed as personal property, subject to all laws and regulations for the assessment and taxation of general property.*

SECTION 4. 77.07 (3) of the statutes is amended to read:

77.07 (3) All severance taxes collected in cash shall be divided as follows: The state shall retain an amount equal to the total acreage payments on the lands to which the said severance taxes relate, made by the state under s. 77.05 with interest thereon at the rate of 5 per cent per annum, *and* all penalties imposed under sub. (2) * * *, and the balance shall be paid to the town treasurer to be apportioned as provided in s. 77.04 (3).

Approved June 7, 1955.
