

No. 250, A.]

[Published June 23, 1931.]

CHAPTER 302.

AN ACT to amend subsection (4) and to create subsection (4a) of section 70.11 of the statutes, relating to property exempt from taxation.

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

SECTION 1. Subsection (4) of section 70.11 of the statutes is amended to read: (70.11) (4) Personal property owned by any religious, scientific, literary, educational or benevolent association, *women's clubs*, or incorporated historical societies, or by fraternal societies, orders or associations operating under the lodge system, except university, college and high school fraternities and sororities, which is used exclusively for the purposes of such association, and the real property necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres; provided, such real or personal property is not leased or otherwise used for pecuniary profit; and the lands reserved for grounds of a chartered college or university, not exceeding forty acres; and parsonages, whether of local churches or districts, and whether occupied by the pastor permanently or rented for his benefit, and the real estate of incorporated historical societies not exceeding ten acres in extent. The occasional leasing of such buildings * * * *to similar organizations for literary, educational or benevolent purposes where all income derived therefrom is used for upkeep or maintenance*, or the leasing of such parsonages, shall not render them liable to taxation. The endowment funds and real and personal estate of any public library association, organized under the laws of this state, which, or the income of which, shall be used or invested for the purposes of such association. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, organized under the laws of this state, without capital stock, and paying no dividends or pecuniary profits to its members. Such real and personal estate comprised under any endowment or trust, or such proportion of the true value of such real or personal estate, as under the terms of such endowment or trust is specifically held for the benefit of the state historical society of Wisconsin organized under the act of the leg-

islature, approved on the fourth day of March, one thousand eight hundred fifty-three.

SECTION 2. A new subsection is added to section 70.11 of the statutes to read: (70.11) (4a) Where personal property and real property necessary for the location and convenience of buildings and embracing the same, not exceeding ten acres, owned by fraternal societies, orders or associations, operating under the lodge system, except university, college and high school fraternities and sororities, is used in part for exempt purposes and in part for pecuniary profit, then the same shall be assessed for taxation at such percentage of the full market value of said real and personal property as shall fairly measure and represent the extent of such use for pecuniary profit. In determining the amount of such assessment, the term "pecuniary profit" as used in this subsection is hereby defined as the use of any portion of said premises or facilities by non-members, for which use compensation is received, or its use by members for purposes outside of the objects of such organization, and the space so used, the period of such use, and all other factors tending to measure the extent thereof, shall be considered in fixing the amount of such assessment. The exemption granted by subsection (4) of this section shall not relieve said premises from sale as provided by law for the non-payment of any taxes lawfully levied thereon under the provisions of this subsection.

SECTION 3. This act shall take effect upon passage and publication.

Approved June 22, 1931.

No. 301, A.]

[Published June 23, 1931.

CHAPTER 303.

AN ACT to amend subsection (3) of section 80.64 of the statutes, relating to highway right-of-way widening.

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

SECTION 1. Subsection (3) of section 80.64 of the statutes is amended to read: (80.64) (3) The county board of any county in this state, where it is deemed that the general welfare will be promoted thereby, may * * * establish for * * * streets or highways * * * widths in excess of * * *