

CHAPTER 102.

[Published March 10, 1868.]

AN ACT to encourage the planting and growth of trees and for the protection thereof.

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

SECTION 1. Every land owner or possessor of five acres of land or more, who shall reserve from the natural growth, or shall successfully grow by planting not to exceed one-fifth part thereof in forest trees, in the form of tree-belts, as hereinafter described, shall be entitled to have the land on which such trees grow exempted from taxation from the time the said trees commence to grow, if planted by the owner, until the trees shall reach the height of twelve feet. Whenever the trees shall have attained the height of twelve feet, he shall be entitled to receive an annual bounty of two dollars per acre for each acre so planted or grown as a tree-belt, which bounty shall be allowed him as hereinafter provided; and the certificate therefor shall be received by the collector of taxes assessed on the entire land of which the tree-belt forms a part, as so much cash.

Lands exempt from taxation if planted with tree-belts.

Annual bounty.

SECTION 2. Tree-belts to be entitled to the benefit of this act, shall be reserved or planted on the west or south sides of each tract of land, and shall be not less than thirty feet wide; but no tree-belt shall exceed one-fifth part of the entire tract of land on which the same is planted: *provided*, that if the east and north sides of any tract of land, or either of them be bounded by a public highway or street, then a tree-belt one rod wide may be planted next to said highway or street, and the same shall be entitled to all the benefits of this act, although such last mentioned tree-belt shall with the other tree-belts on the west and south sides exceed the one-fifth part of the whole of said tract of land. The tree-belts may be composed of any or all of the following kinds of trees, or such species thereof as will grow to the height of fifty feet or more, viz: arbor vitæ, ash, balsam fir, basswood, beech, birch, butternut, cedar, black cherry, chestnut, coffee tree, cucum-

How tree-belts to be planted.

ber tree, elm, hackberry, hemlock, hickory; larch, locust, maple, oak, pine, spruce, tulip tree and walnut. All belts shall be of equal width throughout their entire length, and contain not less than eight trees standing at nearly equal distances from each other, on each square rod of land.

Width of tree-belts.

SECTION 3. Tree-belts to be entitled to the benefits of this act, for each five acres of land must be at least thirty feet wide; for each ten acres of land at least sixty feet wide, and for forty square acres at least one hundred feet wide, and must be on two sides of each square tract of land; and all tree-belts owned by the same land owner must be planted to not exceed one-fourth of a mile apart, or on the west and south sides of every forty square acres of land; and the tree-belts may be divided and planted on any other lines within each forty square acres, by the permission of the assessor.

When neglected, cut down or pastured bounty to be withheld.

SECTION 4. Whenever any person, after having applied for and obtained a bounty certificate for a tree-belt, shall allow such tree-belt to die out by want of culture or otherwise, or shall cut down the same, or shall pasture the same lands with his cattle or animals, or shall so thin out the tree-belts that, in the opinion of the assessor, it shall no longer be entitled to receive the annual bounty hereby offered, or to have the land exempted from taxation, he shall lose all benefit of this act until it shall again be accepted and certified to by the assessor.

Assessors shall personally examine tree-belts.

SECTION 5. It shall be the duty of the assessor upon application of the owner each year, at the time of assessing the personal property in his district, to ascertain by personal examination of all tree-belts for which exemption from taxes or bounties is claimed, and by inquiries whether the belts have been reserved or planted, and are thriftily growing as required by this act; and if he shall be satisfied that they are not so growing, or that the owner has allowed his cattle and animals access to the tree-belts, or that he has cut down or thinned out the same so as to destroy their capacity as a wind-break, he shall assess the land for taxes, and shall refuse to grant any certificate showing that the owner is entitled to a bounty thereon.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved March 4, 1868.