

No. 74, S.]

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### CHAPTER 63.

AN ACT to revise 70.11 and to create 70.111, 70.112 and 70.113 of the statutes, relating to exemption from property taxes.

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

SECTION 1. 70.11 of the statutes is revised to read:

70.11 PROPERTY EXEMPTED FROM TAXATION. The property described in this section is exempted from general property taxes:

(1) PROPERTY OF THE STATE. Property owned by this state except land contracted to be sold by the state. This exemption shall not apply to land conveyed after September, 1933, to this state or for its benefit while the grantor or others for his benefit are permitted to occupy the land or part thereof in consideration for the conveyance.

(2) MUNICIPAL PROPERTY. Property owned by any county, city, village, town or school district; lands belonging to cities of any other state used for public parks; land tax-deded to any county or city before the first Monday in July.

(3) COLLEGES AND UNIVERSITIES. (a) Grounds of any incorporated college or university, not exceeding 80 acres.

(b) The fact that college or university officers, faculty members, teachers, students or employes live on the grounds does not render them taxable. The leasing of land by a university or college, for educational or charitable purposes, shall not render it liable to taxation provided the income derived therefrom is used for the maintenance of the institution or for charitable purposes.

(4) EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS; HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES. Property owned and used exclusively by educational institutions offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations; or by women's clubs; or by domestic, incorporated historical societies; or by domestic, incorporated, free public library associations; or by fraternal societies operating under the lodge system (except university, college and high school fraternities and sororities), but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Leasing such property to similar organizations for educational or benevolent purposes, where all the income derived therefrom is used for maintenance, shall not render the property taxable.

(5) AGRICULTURAL FAIRS. Property owned and used exclusively by any state or county agricultural society, or by any other domestic corporation formed to encourage agricultural and industrial fairs and exhibitions and necessary for fairgrounds or for exhibition and sale of agricultural and dairy property, not exceeding 80 acres. The use of such property for celebrations or as places of amusement shall not render it taxable.

(6) FIRE COMPANIES. Property of any fire company used exclusively for its purposes.

(7) LAND OF MILITARY ORGANIZATIONS. Land owned by military organizations and used for armories, public parks or monument grounds but not used for private gain.

(8) TAXED IN PART. Where property for which exemption is sought pursuant to this section 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 section is hereby defined as the use of any portion of said premises or facilities for purposes not directly included within the objects of such organization

for which use compensation is received, 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 term "pecuniary profit" as used in this section shall not be deemed to include such incidental income as that derived by such organization from occasional social affairs conducted principally by and for the members of such organization but which nonmembers may attend, nor any income derived from the resale of any merchandise given or donated to any charitable or benevolent society or association when such income is used for the purposes of such society or association. The use of "pecuniary profits" derived from the use of all or a portion of any premises shall not create an exemption in favor of such property. The occasional renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

(9) **MEMORIALS.** All memorial halls and the real estate upon which the same are located, owned and occupied by any organization of United States war veterans organized pursuant to act of congress and domesticated in this state pursuant to chapter 180 or 188, containing permanent memorial tablets with the names of former residents of any given town, village, city or county, who lost their lives in the military or naval service of the state or the United States in any war inscribed thereon, and all buildings erected, purchased or maintained by any county, city, town or village as memorials under section 45.05 or section 45.055. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof. Where such hall or building is used in part for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation to the extent of such use for pecuniary profit as provided in subsection (8).

(10) **Y.M.C.A. AND Y.W.C.A.** Lands not exceeding 40 acres with the building thereon owned by the state association of Young Men's Christian Associations or Young Women's Christian Associations not being within the limit of any incorporated city or village, organized under the laws of this state for moral, religious and educational purposes and used by it exclusively for holding summer training camps or assemblies for moral, religious and educational purposes. The benefits of this subsection shall cease to be enjoyed by such association if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made in any manner among all or any of its members.

(11) **BIBLE CAMPS.** All real property not exceeding 30 acres and the personal property situated therein, of any Bible camp conducted by a religious nonprofit corporation organized under the laws of this state, so long as the property is used for religious purposes and not for pecuniary profit of any individual.

(12) **SCOUTS.** Property owned by the Boy Scouts of America, the Girl Scouts or Camp Fire Girls or by any person as trustee for them which is used for the purposes of those organizations, provided no pecuniary profit results to any individual owner or member.

(13) **CEMETERIES.** Land owned by cemetery associations and used exclusively as public burial grounds and tombs and monuments therein, and privately owned burial lots; land adjoining such burial grounds, owned and occupied exclusively by the association for cemetery purposes; personal property owned by any cemetery association and necessary for the care and management of burial grounds.

(14) **ART GALLERIES.** Property of any public art gallery, if used exclusively for art exhibits and for art teaching, if public access to such gallery is free not less than 3 days in each week.

(15) **COMMUNITY CENTERS.** Property of any community center organized under section 43.51.

(16) **LABOR TEMPLES.** Property owned and used exclusively by any labor organization or by any domestic corporation whose members are workmen associated according to crafts, trades or occupations or their authorized representatives or associations composed of members or different crafts, trades or occupations, provided no pecuniary profit results to any member.

(17) **FARMERS' TEMPLES.** Property owned and used exclusively for social and educational purposes and for meetings by any corporation, all of whose members are farmers; provided no pecuniary profit results to any member.

(18) **HOUSING.** Property of housing authorities exempt from taxation pursuant to sections 66.39 (9) and 66.40 (22).

(19) **PROPERTY HELD IN TRUST IN PUBLIC INTEREST.** All real and personal property owned by or held in trust for any nonprofit organization and used for

the purposes of preserving the native wild plant or animal life, or Indian mounds or other works of ancient man, or geological or geographical formations of scientific interest, or such part thereof as shall be held or used for such purpose, provided that such property is open to the public subject to reasonable restrictions and no pecuniary profit results from the use or holding or otherwise from any real or personal property herein exempted to any individual owner or member thereof or any associate of any owner or member. The exemption afforded by this subsection shall not be granted unless and until the county board of the county in which such property is located has approved thereof.

SECTION 2. 70.111, 70.112 and 70.113 of the statutes are created to read:

70.111 PERSONAL PROPERTY EXEMPTED FROM TAXATION. The property described in this section is exempted from general property taxes:

(1) JEWELRY, HOUSEHOLD FURNISHINGS AND APPAREL. Personal ornaments and jewelry (including a watch) (not exceeding in value \$750), family portraits, private libraries (not exceeding in value \$200), musical instruments (not exceeding in value \$100), household furniture and furnishings, apparel, one bicycle, and one firearm if such items are kept for personal use by the owner.

(2) ANIMALS. Farm and fur-bearing animals under 4 months of age.

(3) BOAT. Watercraft employed regularly in interstate traffic. Watercraft belonging to nonresidents of this state and laid up for repairs.

(4) CROPS. Growing crops, and medicinal plants.

(5) FAMILY SUPPLIES. Provisions and fuel sufficient to sustain the owner's family 6 months; but no person paying board shall be deemed a member of a family.

(6) STOCK FEED. Hay, grain and other feed raised on farms for feeding thereon and not for sale.

(7) FARM PERSONALTY. Horses, mules, asses, wagons, sleighs and harnesses used for farming.

(8) POULTRY. Poultry not exceeding in value \$25.

(9) TOOLS, MACHINERY. The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden, or any new farm machinery, horse or power drawn, stocked and owned by a retailer for farm use.

(10) ORIGINAL PACKAGES. Property shipped into this state and stored in the original package in commercial storage warehouses or on a public wharf, for transshipment, but no portion of a premises owned or leased by an consignor or consignee shall be deemed to be a public warehouse despite any licensing as such.

(11) CHEESE. Natural uncurd cheese not over 2 months old owned and in the possession of the manufacturer.

70.112 PROPERTY EXEMPTED FROM TAXATION BECAUSE OF SPECIAL TAX. The property described in this section is exempted from general property taxes:

(1) MONEY AND INTANGIBLE PERSONALTY. Money and all intangible personal property, such as credit, checks, notes, bonds, stocks and other written instruments.

(2) INSURANCE COMPANIES. Personal property of insurance companies organized or doing business in this state, necessary for the operation of such business.

(3) TRUST CORPORATIONS. Personal property of domestic trust and annuity corporations.

(4) SPECIAL PROPERTY AND GROSS RECEIPTS TAXES OR LICENSE FEES. All special property assessed under the provisions of chapter 76 and such property of any telephone company, freight line company, and electric co-operative association as is used and useful in the operation of the business of such company or association. Nothing herein provided shall be deemed to exclude any real estate from special assessments for local improvements under the provisions of section 75.65, nor any property which is separately accounted for under the provisions of section 196.59.

(5) MOTOR VEHICLES. Every automobile, motor truck, motor delivery wagon, passenger automobile bus, motor cycle, or other similar motor vehicle, or trailer or semi-trailer used in connection therewith.

70.113 FARM WOOD LOTS EXEMPTED FROM TAXATION. (1) 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.

(2) All claims for wood lot or slope exemptions shall be in the form of a sworn statement by the applicant submitted to the assessor setting forth the total number of acres in his farm, the number of acres of wood lot, the number of acres of slope and the other facts upon which he bases his claim for exemption. No claim for exemption shall be granted unless the assessor shall file with the town clerk the claimant's statement together with his own sworn statement to the effect that he has personally inspected the lands for which exemption is claimed and that the claim meets with all the requirements of subsection (1). The assessor who is paid a salary for his services as assessor shall receive in addition to all other compensation provided by law, a fee of 50 cents for each claim for exemption he shall investigate, except that his fee shall not be more than 50 cents for inspecting any farm for which both a wood lot and slope exemption are claimed. Assessors who receive a per diem for their services shall not receive an additional fee for any claims for exemption they may investigate.

(3) The clerk of each county shall furnish appropriate forms prescribed by the department of taxation to carry out the provisions of this subsection and shall distribute them to the town assessors not later than April 15 of each year. Such forms shall have printed upon them the provisions of this subsection.

Approved April 27, 1949.

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