

CHAPTER 389

No. 223, A.]

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CHAPTER 389

AN ACT to create 70.32 (3) of the statutes, relating to valuation of newly-cleared agricultural land for tax purposes.

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

70.32 (3) of the statutes is created to read:

70.32 (3) In determining the value of lands used for agricultural purposes there shall not be considered the element of enhancement of such value by reason of clearing such lands of stumps, stones or growing timber for a period of 4 years following any such clearing if such land is assessed at \$10 an acre or less before it is cleared of stumps, stones or growing timber.

Approved July 14, 1955.