

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

Approved July 3, 1931.

No. 628, A.]

[Published July 8, 1931.

### CHAPTER 451.

AN ACT to amend subsection (3) of section 26.08 of the statutes, relating to improvements which have been made on state islands on the faith of existing leases.

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

SECTION 1. Subsection (3) of section 26.08 of the statutes is amended to read: (26.08) (3) No lease shall hereafter be issued or any existing lease extended or renewed by the commission on any unsurveyed and unattached islands in inland lakes north of the township line between townships thirty-three and thirty-four north, and granted to the state by an act of congress, approved August 22, 1912, entitled "An act granting unsurveyed and unattached islands to the state of Wisconsin for forestry purposes," except that the commission may extend or renew any such leases in existence June 25, 1925, to public, charitable, religious, educational or other associations not organized for profit, and except that the commission may extend or renew any such leases in existence June 25, 1925, on islands upon which improvements have been made.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 3, 1931.

No. 651, A.]

[Published July 8, 1931.

### CHAPTER 452.

AN ACT to create subsection (7) of section 61.18 of the statutes, relating to the alteration of the boundaries of villages.

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

SECTION 1. A new subsection is added to section 61.18 of the statutes to read: (61.18) (7) (a) Application to alter the boundaries of any village so as to include any part of any inland body

of water adjacent thereto shall be made to the circuit court of the county in which the village or any part thereof lies, in the same manner and form as heretofore set forth in this section, except that proceedings regarding a census and an election shall not be applicable. Notice of such application shall, however, be served upon the supervisors of the township within which such water lies and upon all other municipalities bordering on such inland body of water. Said municipalities may be heard in opposition to such alteration. If the court after such hearing shall be satisfied that the public good demands that any part of said inland bodies of water be incorporated in said village limits, it shall enter an order so modifying the village limits.

(b) The procedure outlined in section 61.02 to 61.18 shall be followed in so far as the provisions therein set forth are applicable.

**SECTION 2.** This act shall take effect upon passage and publication.

Approved July 3, 1931.

No. 769, A.]

[Published July 8, 1931.

### **CHAPTER 453.**

AN ACT to repeal subsection (7) of section 71.095; to amend subsections (1) to (4) of section 71.26, paragraph (d) of subsection (2) and paragraph (a) of subsection (5) of section 71.02, subsections (2), (4) and (7) of section 71.03, subsections (6) and (7) of section 71.04, paragraph (d) of subsection (2) of section 71.05, subsection (3), paragraph (c) of subsection (4) of section 71.09, subdivision 1 of paragraph (d) of subsection (1) of section 71.095, and section 71.12; and to create paragraph (dm) of subsection (2) of section 71.02 of the statutes, relating to the income tax.

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

**SECTION 1.** Subsection (7) of section 71.095 of the statutes is repealed.

**SECTION 2.** Subsections (1) to (4) of section 71.26 (as renumbered in section 51 of chapter 67, Laws of 1931), paragraph (d) of subsection (2) and paragraph (a) of subsection (5) of section 71.02, subsections (2), (4), and (7) of section 71.03, subsections