

No. 414, S.]

[Published July 15, 1933.]

CHAPTER 410.

AN ACT to amend paragraphs (a) and (b) of subsection (3) of section 71.06 of the statutes, relating to interest on income taxes.

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

SECTION 1. Paragraphs (a) and (b) of subsection (3) of section 71.06 of the statutes are amended to read: (71.06) (3) (a) In assessing back taxes interest shall be added to such taxes at the rate of six per cent per annum from the * * * date on which such back taxes if originally assessed would have become delinquent if unpaid, to the date on which such back taxes when subsequently assessed will become delinquent if unpaid.

(b) In crediting overpayments of income and surtaxes against underpayments or against taxes to be subsequently collected and in certifying refunds of such taxes, interest shall be added at the rate of six per cent per annum from the * * * date on which such taxes when assessed would have become delinquent if unpaid to the date on which such overpayment was certified on the tax roll.

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

Approved July 14, 1933.

No. 110, A.]

[Published July 15, 1933.]

CHAPTER 411.

AN ACT to amend paragraph (a) of subsection (2) of section 77.10 and section 77.13 of the statutes, relating to forest crop lands.

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

SECTION 1. Paragraph (a) of subsection (2) of section 77.10 and section 77.13 of the statutes are amended to read: (77.10) (2) (a) Any owner of any forest crop lands may elect to withdraw all or any of such lands from this chapter, by filing with the conservation commission a declaration withdrawing from this chapter any description owned by him which he specified, and by * * * payment by such owner, other than a county, to the

state treasurer within ninety days the amount of all real estate tax that would ordinarily have been charged against such lands had they not been subject to the provisions of this chapter with simple interest thereon at five per cent per annum, less any severance tax and supplemental severance tax or acreage share paid to the state thereon, with interest computed according to the rule of partial payments at the rate of five per cent per annum. The exact amount of such tax shall be determined by the tax commission after hearing and upon due notice to all parties interested. On receiving such payment the state treasurer shall certify that fact to the conservation commission. Such land shall then cease to be forest crop lands as of the date of such payment to the state treasurer, *and if the owner is a county as of the date of filing such declaration.* * * * The conservation commission shall certify that fact to the tax commission and to the clerk of the town and to the register of deeds of the county in which such land lies. If such tax and penalties be not paid into the state treasury on or before the time specified the land shall at the expiration of three years become the property of the county.

77.13 Any county which has title to any lands eligible to registration as forest crop lands shall be deemed an owner as this term is used in this chapter and may register *and withdraw* such lands under the provisions of this chapter in the same manner and on the same basis as other owners, except that any such county shall not be required to pay the acreage share prescribed in section 77.05 *and the real estate tax prescribed in subsection (2) of section 77.10* on any of its lands registered as forest crop lands.

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

Approved July 13, 1933.

No. 164, A.]

[Published July 15, 1933.]

CHAPTER 412.

AN ACT to amend paragraph (a) of subsection (4) of section 40.87 of the statutes, relating to state aid for schools.

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

SECTION 1. Paragraph (a) of subsection (4) of section 40.87 of the statutes is amended to read: (40.87) (4) (a) Whenever any county shall fail to raise for the support of the common