

SECTION 19. If the governor, prior to July 1, 1934, shall declare the emergency requiring the issuance of scrip by banks to have terminated, the commissioner of banking shall refund to banks which made payment for such scrip pursuant to section 220.20 a proportionate part of their payments representing the excess in the charges made to banks for scrip above the costs of the department incident to the issuance thereof. An amount is hereby appropriated from the general fund sufficient to make such refunds.

SECTION 20. There is appropriated from the general fund to Arthur Stofen of Madison on the effective date of this act sixteen hundred twenty dollars and thirty-six cents to reimburse him for expenses incurred and services rendered to the Wisconsin-Chicago Centennial of Progress Committee created by chapter 8, laws of 1931. Acceptance of this appropriation shall operate as a full and complete discharge of the claim of Arthur Stofen for expenditures incurred and services rendered to the Wisconsin-Chicago Centennial of Progress Committee.

SECTION 21. This act shall take effect upon passage and publication.

Approved July 25, 1933.

No. 890, A.]

[Published July 28, 1933.]

## CHAPTER 471.

AN ACT to amend subsections (1) and (4) of section 70.11 of the statutes, relating to property exempt from taxation.

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

SECTION 1. Subsections (1) and (4) of section 70.11 of the statutes are amended to read: (70.11) (1) That owned exclusively by the United States or by this state except lands to be sold by the state *and except state lands hereinafter provided;* but lands purchased by counties at tax sales shall be exempt only in the cases provided in section 75.32. No real estate belonging to or held in trust for the state which is exempt from taxation shall be subject to special taxes or assessments for local improvements, any different or inconsistent provision in any city charter notwithstanding. *Whenever at the time of the conveyance of any land to the state or as a consideration thereof, the state or any person, firm or corporation holding such land for the state leases*

*or creates any beneficial interest equivalent to a lease of such land or part thereof to or for the grantor, the exemption provided in this subsection shall not apply to such land or part thereof during the term of such lease or interest, unless such land or part thereof is used for public purposes; except that this provision shall not apply to any property already acquired or for acquisition of which negotiations pending at the time this subsection takes effect, and which shall be acquired prior to October 1, 1933, nor to any property acquired from any municipal corporation.*

(4) Personal property owned by any educational institution having a regular curriculum and offering courses for at least six months in the year, or by any religious, scientific, literary, or benevolent association, women's clubs or incorporated historical societies, or by fraternal societies, orders or associations operating under the lodge system, except university, college and high school fraternities and sororities, which is used exclusively for the purposes of such association, and the real property necessary for the location and convenience of the buildings of such institution or association and embracing the same, not exceeding ten acres; provided, such real or personal property is not leased or otherwise used for pecuniary profit; and the lands reserved for grounds of a chartered college or university, not exceeding eighty acres; and parsonages, whether of local churches or districts, and whether occupied by the pastor permanently or rented for his benefit, and the real estate of incorporated historical societies not exceeding ten acres in extent. The occasional leasing of such building to similar organizations for literary, educational or benevolent purposes where all income derived therefrom is used for upkeep or maintenance, or the leasing of such parsonages, shall not render them liable to taxation. *The leasing of land or buildings by a university, college or school, for university, school, educational or charitable purposes, shall not render them liable to taxation, provided that all income derived therefrom be used for the upkeep and maintenance thereof, or by the lessor for university, school, educational or charitable purposes.* The endowment funds and real and personal estate of any public library association, organized under the laws of this state, which, or the income of which, shall be used or invested for the purposes of such association. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, organized under

the laws of this state, without capital stock, and paying no dividends or pecuniary profits to its members. Such real and personal estate comprised under any endowment or trust, or such proportion of the true value of such real or personal estate, as under the terms of such endowment or trust is specifically held for the benefit of the state historical society of Wisconsin organized under the act of the legislature, approved on the fourth day of March, one thousand eight hundred fifty-three.

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

Approved July 25, 1933.

No. 929, A.]

[Published July 28, 1933.]

### CHAPTER 472.

AN ACT to amend paragraph (a) of subsection (7), subsections (11), (12) and (13), paragraphs (a) and (b) of subsection (15), and subsection (16) of section 59.95 of the statutes, relating to the county board of commissioners.

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

SECTION 1. Paragraph (a) of subsection (7), subsections (11), (12) and (13), paragraphs (a) and (b) of subsection (15) and subsection (16) of section 59.95 of the statutes are amended to read:

(59.95) (7) (a) In counties having a population of twenty-five thousand or less \* \* \* *four district commissioners and one commissioner from the county at large;*

(11) At the election held as provided by law, on the first Tuesday in April next succeeding the election to reorganize under section 59.95 in any county, there shall be elected in such county *commissioners as follows:*

(a) *In counties having a population of twenty-five thousand or less, a commissioner from the county at large and a commissioner for each even-numbered district, each for a term of two years, and a commissioner for each odd-numbered district for a term of one year, and thereafter, and the expiration of their respective terms, successors shall be elected each for a term of two years;*

(b) *In all other counties, a commissioner for each even-numbered district for a term of two years and a commissioner for each odd-numbered district for a term of four years, and there-*