

portion to the amount receivable for 9 months as such additional time bears to 9 months. The number of teachers in each such school, the salaries paid to each teacher, and the qualifications for teachers shall be approved by the state superintendent. *This subsection shall not apply to any school year ending after June 30, 1947.*

Approved August 18, 1947.

No. 551, A.]

[Published August 25, 1947.

CHAPTER 562.

AN ACT to amend 73.01 (6) (a) and to create 73.01 (6) (c) of the statutes, relating to appeals to the board of tax appeals.

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

SECTION 1. 73.01 (6) (a) of the statutes is amended to read:

73.01 (6) (a) Any person who has filed an application for abatement or a claim for refund with the department of taxation or assessor of incomes and who is aggrieved by a determination of the department or assessor denying such application for abatement or claim for refund, may, within 30 days after such denial but not thereafter, file a petition for review of the action of the department or assessor and * * * 4 copies thereof with the clerk of the board, * * * and the clerk of the board shall transmit one of the copies to the department of taxation. Within 30 days after * * * such transmission the department of taxation shall file an original and 3 copies of an answer to said petition with the clerk of the board and shall serve one copy thereof on the petitioner or his attorney or agent. Within 30 days after service of such answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the board under section 76.08 or section 76.43 may file a petition with the board within the time specified in said sections. Such papers may be served as a circuit court summons is served or by registered mail.

SECTION 2. 73.01 (6) (c) of the statutes is created to read:

73.01 (6) (c) Whenever an appeal is taken from any determination of the commissioner of taxation under the provisions of

subsection (5) (a) and no other procedure for appeal is specified in chapter 73 or chapter 76, the person feeling aggrieved by such determination shall file with the clerk of the board an original and 4 copies of petition for review within 30 days after such determination, but not thereafter, and the clerk of the board shall forthwith transmit one of the copies to the commissioner of taxation. The provisions of paragraph (a) shall apply insofar as the time for and service of an answer by the commissioner of taxation is required and also with respect to the filing of a reply by the petitioner.

Approved August 18, 1947.

No. 132, S.]

[Published August 25, 1947.]

CHAPTER 563.

AN ACT to amend 25.30 of the statutes, making an appropriation from the reforestation fund to counties and towns within state forests.

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

25.30 of the statutes is amended to read:

25.30 All moneys received from state forest lands as defined in chapter 28 shall be paid into the reforestation fund, and are appropriated to the conservation commission for the * * * improvement of state forests or the purchase of additional lands. One-fourth of the gross income received after July 1, 1946, from the sale of standing timber or forest products cut on state forests shall be apportioned annually to those counties which have areas within the boundaries of state forests. The sum payable to such counties shall be prorated on the basis of state forest acreage in each county as given in the conservation commission land record as of June 30. As soon as feasible after August 1 of each year the conservation commission shall certify to the secretary of state the amount due each county under this section for the preceding fiscal year and the amount so certified shall be paid to the respective counties. The county treasurer shall retain half of such sum for the county and shall apportion and pay the remainder to the several town treasurers on the