

TREE BELT AND FOREST PLANTATION LAWS.

For many years there was a law* in force in Wisconsin which apparently was designed to encourage the growing of windbreaks. By this law every owner of five or more acres of land who successfully grew forest trees of certain species in tree belts of a specific character, should be entitled to have the land on which such tree belts grew exempted from taxation from the time the trees commenced to grow until they reached a height of 12 feet, after which time the owner was to be allowed an annual bounty of \$2 for each acre grown.

It is not doubted that the framers of this law were well-meaning but it is not clear why they thought it necessary to be so exacting in regard to the species to be planted, the height the tree should attain before the exemption period ceased and the bounty period began, and the height to which it should eventually grow. Also, why they should be so exacting with regard to the relative location of the tree belt. Although the law was in force for many years, it is doubtful whether any persons ever attempted to comply with its provisions. If they did, there is every reason to believe they were not successful, for the 35 replies received from inquiries addressed to 60 counties

* In order to show the particularities to which an applicant had to conform before becoming entitled to such exemption and bounty, the law is quoted in full:

"(Sec. 1469. Statutes of 1898.) Every owner or possessor of five acres of land or more who shall successfully grow by planting with forest trees, consisting of the following kinds of such species thereof as will grow to the height of 50 feet or more, viz.: arbor vitae, ash, balsam fir, basswood, beech, birch, butternut, cedar, black cherry, chestnut, coffee tree, cucumber tree, elm, hackberry, hemlock, hickory, larch, locust, maple, oak, pine, spruce, tulip tree, and walnut, tree belts in the manner and form prescribed in the next section shall be entitled to have the land on which such tree belts grow exempted from taxation from the time the trees commence to grow until they shall reach the height of 12 feet, and after they shall have attained that height to receive an annual bounty of \$2 per acre for each acre so grown.

"(Sec. 1470. Statutes of 1898.) Such tree belts shall be planted on the west or south sides of each tract of land, be of uniform width throughout their entire length, contain not less than eight trees, at nearly equidistance, on each square rod of land, and be at least 30 feet wide for each 5-acre tract, 60 feet wide for each 10-acre tract, and 100 feet wide for each square 40-acre tract, and upon all square tracts of land upon two sides thereof. All tree belts owned by the same land owner must be planted not to exceed a fourth of a mile apart and on the west and south sides of every square forty acres, and shall not exceed one-fifth of the entire tract of land on which the same are planted; provided, that when the east and north sides, or either, of any tract of land is bounded by a public highway, a tree belt one rod wide may be planted next to said highway, although it, with the others on the west and south sides, shall exceed one-fifth of

said that no exemption or bounty had ever been granted under the law. It was very properly repealed by Section 23, Chapter 264, 1905.

In 1907 the Legislature enacted a law (Sections 1494—101 to 1494—111, inclusive) to encourage the planting and cultivation of woodlots. By its terms the owner of any land in the state who shall set apart any specific portion thereof, not exceeding 40 acres, for forest culture and plant the same with not less than 1,200 trees to the acre, shall be exempted from taxation for a period of 30 years from the time of such planting, provided the trees are kept alive and in a healthy condition. After the trees have been planted 10 years the owner may, without waiving the tax exemption, thin them out so that not less than 600 trees shall be left upon each acre.

Persons applying for exemption under the provisions of this law are required to file in duplicate a description and plat of all lands so planted; one copy of the description and plat to be filed with the county clerk and the other copy with the State Forester. Except upon the written approval of the State Forester, the provisions of the act shall not apply to any lands within two miles of the limits of any incorporated city or village.

While it is not entirely clear, it would seem from the wording of Section 1494—106 that the necessary implication would be that the exemption can not apply to any tract of land of an average value of more than \$10 per acre at the time of planting. The owner may

the whole tract; and tree belts may be planted on any other lines within each forty square acres by permission of the assessor.

“(Sec. 1471. Statutes of 1898.) The assessor shall, upon the application of the owner thereof, in each year, at the time of assessing the personal property in his district, make a personal examination of all tree belts for which bounty or exemption from taxation is claimed and ascertain whether they have been planted as required in the preceding section and are thriftily growing; and if he shall be satisfied thereof he shall not assess the same for taxation unless the trees therein shall have attained the height of 12 feet; and in that case he shall deliver to the owner a certificate that he is entitled to an annual bounty of \$2 for each acre of such tree belts, stating therein the whole amount of such bounty and giving a description of the entire land of which the tree belts form a part, and the amount of such bounty shall be credited by the treasurer in payment of any taxes assessed on such land as so much cash; but if not so satisfied the assessor shall assess the land for taxes or refuse to grant any certificate for the bounty, as the case may require; and if, after any certificate for such bounty shall have been issued, the owner of any such tree belts shall suffer the same to die out by want of cultivation or otherwise, or shall cut the same down, or in any other way allow the same to be so thinned out that, in the opinion of the assessor, he ought no longer to receive such bounty, he shall give the treasurer written notice thereof, and thereafter no further bounty shall be allowed until such owner shall again receive a certificate therefor.”

have the value of the tract determined in advance of planting by the board of review of the town in which it is located. If the board determines the average value of the tract to be not over \$10 per acre, such determination shall be final for all purposes of the act, as to so much of the tract as shall be planted in accordance with the requirements within two years thereafter. But if it shall determine such value to be more than \$10, the owner is not precluded from making an application for another valuation of the tract in any subsequent year. When a tract has been planted under the provisions of this act without previous determination of its value, the allowance of the exemption by the assessor and board or review, or by the board of review, shall be deemed to include a determination by such board that the value of the land at the time of planting did not exceed \$10 per acre, and shall have the same effect as if made before such planting. If the exemption shall be disallowed, the action of the board of review disallowing the same may, on written application of the claimant, be reviewed by the State Forester. In such case the claimant's application must be accompanied by an undertaking with one or more sureties, for the payment of the expense of the State Forester in making such review in case the exemption claimed shall be disallowed by him. His determination upon written approval of the State Tax commission shall be final, but if adverse to the claimant it shall not preclude him from applying for like exemption in any subsequent year upon compliance with the requirements of the act.

The State Forester is authorized, upon written complaint being filed in his office that exemption has been allowed on any plantation which has not been established or maintained in conformity with the provisions of the act, to determine whether the facts as set forth in the complaint are just and true. - If they are found to be true he shall cancel such exemption, after which such plantation or so much thereof as is not so established and maintained shall cease to be exempt from taxation until it is replanted and otherwise brought within the conditions of the act.

The right to exemption shall be inviolable and irrevocable as a contract obligation of the state so long as the owner of the land fully complies with the requirements, but in no case for more than 30 years.