

[No 253, A.]

[Published March 28, 1889.]

## CHAPTER 176.

AN ACT to provide for the payment of certain amounts into the county treasury by executors, administrators and guardians, in lieu of fees in all counties whose population exceeds one hundred and fifty thousand.

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

Providing for payment by executors, administrators and guardians of certain amounts into county treasury in lieu of fees.

SECTION 1. Every executor, administrator or guardian appointed by the county court of any county whose population exceeds one hundred and fifty thousand shall, in all cases of the administration of estates and of guardianship hereafter commenced in said court, and in all cases now pending in said court in which the inventory has not been returned and approved according to law, pay to the county treasurer of such county for the use thereof, a sum equal to one-half of one per cent. of the appraised value of such estate or property of a ward, as shown by the inventory and appraisal, or established in accordance with chapter 262, of the laws of 1880; provided, however, that when the value of any estate or property of ward shall exceed five hundred thousand dollars the executor, administrator or guardian, shall pay to the county treasurer as aforesaid one half of one per cent. of the five hundred thousand dollars, and one-tenth of one per cent. of the value of said estate or property over and above said sum of five hundred thousand dollars. "Provided, further, that estates of three thousand dollars or less, shall be exempt from the payment of probate fees." Such sums shall be paid at the time of the return and approval of the inventory, or whenever the county judge shall have ascertained the amount of the estate, as provided in chapter 262, of the laws of 1880. And no account of any executor, administrator or guardian, shall be allowed without proof of the payment thereof, and the same shall constitute a part of the expense of administration and guardianship. In fixing the value of any estate or prop-

erty of ward for the purposes of this section, the amount of existing specific liens shall be deducted from the gross valuation of such estate or property.

SECTION 2. All acts or parts of acts inconsistent with the provisions of this section, including all that part of section 2483, revised statutes of 1878, which provides for the payment of fees to the county treasurer in settlement of estates or guardianship, are hereby repealed.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 25, 1889.

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[No. 216, A.]

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## CHAPTER 177.

AN ACT to amend the charter of the city of Chippewa Falls.

(See Vol. 2.)

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[No. 111, S.]

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## CHAPTER 178.

AN ACT to amend the charter of the city of Berlin.

(See Vol. 2.)