

lots in the said cemetery and shall be elected by the members of the association at their annual meetings.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved May 15, 1903.

No. 338, S.]

[Published May 19, 1903.

CHAPTER 297.

AN ACT, to refund inheritance taxes received by the state and the several counties under the provisions of chapter 355, laws of 1899, and chapter 245, laws of 1901, which acts have been declared unconstitutional and void by the supreme court of the state and making an appropriation therefor.

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

Purpose of appropriation. SECTION 1. The amount of fifty-nine thousand seven hundred and sixty-seven dollars and fourteen cents received by the state from executors, administrators, trustees and other persons as inheritance taxes under chapter 355, laws of 1899, and chapter 245, laws of 1901, shall be repaid without interest to the executors, administrators, trustees or other persons legally entitled thereto in the mode herein provided.

There is hereby appropriated out of any money in the general fund of the state, not otherwise appropriated, a sufficient sum to repay the taxes so received by the state.

Amounts due counties; duty of county treasurer. SECTION 2. The amount received by the state as inheritance taxes shall be repaid to the county treasurers of the counties hereinafter named and in sums to the treasurer of each county named as follows:

Columbia, one hundred and eighty-six dollars and eighty-seven cents.

Dane, one thousand three hundred and sixty-seven dollars and seventy cents.

Dodge, six thousand four hundred and fourteen dollars and ninety-eight cents.

Dunn, six thousand one hundred and eighty-six dollars and eighty-nine cents.

Fond du Lac, one hundred and fifty-one dollars and eighty-seven cents.

Grant, four hundred and eighty-seven dollars and eighty-two cents.

Green, three hundred and ninety-one dollars and two cents.

Green Lake, two hundred and eleven dollars and ninety-nine cents.

Iowa, one thousand and ninety-seven dollars and ninety-one cents.

Jefferson, three thousand three hundred and seventy-eight dollars and fifty cents.

Juneau, two hundred and sixty-eight dollars and sixty-five cents.

Kenosha, nine hundred and eighty-two dollars and eighteen cents.

Kewaunee, three hundred and thirty-seven dollars and nine cents.

La Crosse, one thousand two hundred and sixty-one dollars and forty-three cents.

Lafayette, six hundred and ninety-nine dollars and eighteen cents.

Lincoln, eighty-five dollars and eighty cents.

Marathon, eighty-eight dollars and sixty-three cents.

Marinette, four hundred and fourteen dollars and one cent.

Milwaukee, eight thousand and fifty-nine dollars and two cents.

Oneida one hundred and thirty-seven dollars and sixty-one cents.

Racine, four thousand three hundred and forty-six dollars and sixty-six cents.

Richland, two hundred and twenty-three dollars and thirteen cents.

Rock, one thousand one hundred and eighty-five dollars and twelve cents.

Sauk, one thousand three hundred and sixty-eight dollars and fifty cents.

Sawyer, one hundred and twenty-one dollars and thirteen cents.

Walworth, seven hundred and sixty-seven dollars and one cent.

Waukesha, three thousand seven hundred and twenty dollars and seventy-three cents.

Winnebago, fifteen thousand eight hundred and twenty-five dollars and seventy-one cents.

Each county treasurer shall file with the secretary of state an application for the sum above named for his county and upon executing a receipt therefor in such form as the secretary of state may prescribe, the secretary of state shall draw his warrant on the state treasurer in favor of the county treasurer for the sum named, and the state treasurer shall pay the sum to the county treasurer.

Every county treasurer shall receive the sum paid him by the state treasurer by virtue of his office as such county treasurer in trust for the persons who are legally entitled to a repayment of inheritance taxes under this act.

Repayment by county. SECTION 3. Any county which has received and retained any inheritance tax from any executor, administrator, trustee or other person under chapter 355, laws of 1899, and chapter 245, laws of 1901, shall, out of any funds in the county treasury, repay the amount so received and retained, to the executor, administrator, trustee or other person legally entitled thereto in the mode herein provided.

Report of secretary of state to county judge; evidence. SECTION 4. The secretary of state is required to report to the judge of the county court of each county from which inheritance taxes have been received under the provisions of chapter 355, laws of 1899, and chapter 245, laws of 1901, stating the names of the executors, administrators or trustees of estates of decedents or other persons from whom such taxes have been received by the state, the amount thereof and such other facts as appear of record in his office which may be essential to determine the persons entitled to a refund of such taxes.

The said report of the secretary of state and the records and files of the county court ascertaining and determining the amount of inheritance taxes pursuant to the provisions of chapter 355, laws of 1899, and chapter 245, laws of 1901, may be received as evidence on the hearing for a refund of such taxes.

Powers of county court. SECTION 5. The county court shall have jurisdiction to hear and determine the rights of executors, administrators, trustees or other persons to the repayment of the tax and may issue citations, direct the manner of

service, and take the necessary proceedings according to the usual practice of the court for the hearing and determination of all questions relating to the repayment of such tax.

The county court is empowered to appoint such executors, administrators, trustees or guardians as may be necessary to receive and account for the money refunded and to fix the amount of the bond to be executed by them.

Petition of executor, etc.; contents, receipt. SECTION 6. Any executor, administrator, trustee or person who has paid an inheritance tax or in whose interest the same has been paid, may file in the county court in the county in which the tax was ascertained and adjudicated, a verified petition showing the name of the decedent, the person paying such tax, and the amount thereof, including the portions paid to and retained by the county and state, the names and postoffice address of all persons entitled to a repayment of the tax or known to have a claim or interest therein. Such petition shall set forth the facts necessary to a full determination of the rights of all the parties in the money to be repaid.

When duplicate receipts shall have been executed pursuant to section 3 of chapter 355, laws of 1899, one or both of such receipts shall be annexed to the petition or the failure to do so satisfactorily accounted for.

Duty of county court. SECTION 7. The county court upon the filing of the petition by any executor, administrator or trustee of an estate, who is still acting in the same capacity and who has paid an inheritance tax, may proceed forthwith to hear the evidence and if satisfied from the proof that any such executor, administrator or trustee is entitled to a repayment of the tax, may enter judgment accordingly.

Notice, in what cases. SECTION 8. On filing a petition for a repayment of an inheritance tax in all cases not provided for in the last section, the county court or the judge thereof shall fix a time for the hearing of such petition and notice of the time fixed for such hearing shall be given to all persons interested in the money to be repaid, by publication of such notice once in each week for three successive weeks prior to such hearing in a newspaper published in said county, designated by the county court, or the judge thereof in the order of hearing.

Hearing, how had; issue, costs. SECTION 9. The county court at the time fixed for such hearing, or any adjournment,

thereof, shall hear the parties interested or claiming an interest in the money to be refunded, and any evidence which may be offered. The county treasurer may appear and be heard as to the amount of money in his hands subject to be refunded.

If a controversy shall arise in respect to the distribution of the money the court may direct an issue to be made up by appropriate pleading, which issue shall be tried by the court without a jury.

The court shall thereupon enter judgment, determining the rights of the respective parties to a repayment of the entire tax, including the portion refunded by the state, and the part refunded by the county, which shall be separately stated, and fix the amount of the money to be paid to each person.

In contests between parties tried upon an issue made up as aforesaid, the county court may award costs as prescribed in section 4041 of the statutes of 1898.

Appeal, how taken. SECTION 10. Any party aggrieved by the judgment of the county court may appeal therefrom to the circuit court as provided in sections 4031 and 4032 of the statutes of 1898. But such appeal must be taken and perfected by filing in the circuit court a certified copy of the record, notice of appeal, undertaking and proof of service within thirty days from the entry of the judgment and not thereafter.

When no appeal taken. SECTION 11. After the time for an appeal has expired and no appeal has been perfected, the county court, or the judge thereof, upon application, shall deliver to any party who is entitled to a repayment of the tax, a certified copy of the judgment, and the county treasurer of the county shall, upon filing the same, pay to the respective parties therein mentioned the amount adjudged to each as his share of the inheritance tax received and retained by the state and county, and take his receipt therefor, which shall be a proper voucher in the settlement of his account as county treasurer.

Duty of county treasurer; time of filing petition; money unclaimed. SECTION 12. Each county treasurer shall account for and pay over to his successor in office the balance of any money in his hands received under this act.

Petitions for repayment of inheritance taxes shall be filed in the county court within two years after this act takes effect and not thereafter.

All such money remaining in the hands of any county treasurer after the time for filing a petition has expired, shall be

long to and be accounted for as a part of the funds of the county.

SECTION 13. This act shall take effect and be in force from and after its passage and publication.

Approved May 15, 1903.

No. 349, S.]

[Published May 19, 1903.

CHAPTER 298.

AN ACT, amendatory of chapter 143 of the statutes of 1898, relating to liens and creating a new section of the statutes of 1898, to be numbered and designated as section 3315a, and adding the same to said statutes.

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

SECTION 1. A new section is hereby created and added to the statutes of 1898, which shall be numbered, designated and read as follows:

Lien valid notwithstanding stipulation. Section 3315a. The lien given by section 3315 of these statutes shall be valid, any stipulation contained in the contract between the owner and the principal contractor to the contrary notwithstanding.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved May 15, 1903.