value of the whole estate does not exceed the sum of * * one thousand dollars in addition to the allowances mentioned in the preceding subdivisions of this section, the county court may, by an order, assign the whole of such estate for the use and support of the widow and minor children of the deceased and if there be no widow, for the support of the minor children * one in such proportion as the judge may determine, after the payment of funeral charges and expenses of administration.

(5) If the personal estate of any deceased person shall amount to more than * * one thousand dollars in addition to the allowances mentioned in * * subdivisions (1), (2) and (3) of this section, the excess shall be applied to the payment of the debts of the deceased, with expenses of administration and funeral charges.

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

Approved June 21, 1913.

No. 407, A.]

[Published June 24, 1913.

CHAPTER 543.

AN ACT to amend sections 1, 5 and 7 of chapter 87, laws of 1907, and to add a section to be known as section 10a, relating to a pension fund for members of the fire department in cities of the first class.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

Section 1. Sections 1, 5 and 7 of chapter 87, laws of 1907, are amended to read: Section 1. Sections 1 to 11, inclusive, of chapter 165, laws of 1903, as amended by chapter 300, laws of 1905, is amended to read as follows: Section 1. In all cities of the first class within this state all sums collected or received by the treasurers of such cities, under requirements of the charters of such cities relating to and providing for the taxation of fire insurance companies or agents, shall be and the same * * * are hereby set apart and constituted a firemen's pension fund in the hands of the treasurers of such cities for the purpose of pensioning the hereinafter described disabled and superannuated members of the fire department and their beneficiaries hereinafter mentioned. The city council and comptroller of said city shall set apart said fund for such purpose. All members of such fire department may come in under this act as amended by acquiescence therein or payments made thereunder and thereafter their rights shall in all respects be governed by the provisions hereof.

Section 5. All rewards in moneys, fees, gifts or emoluments that may be paid or given for or on account of any service of said fire department, or any member thereof, except when allowed to be retained by said member by resolution of said board, or given to endow a medal or other permanent competitive reward, shall be paid into said fund. The said board may take by grant, gift, devise or bequest, any money, real estate, personal property, right of property, or other valuable thing the annual income of which shall not exceed one hundred thousand dollars in the whole. And said money, real estate, personal property, right of property, or other valuable thing so obtained shall be paid into said pension fund and treated as a part thereof for the use of said fund; provided, that when the sum of three hundred thousand dollars has been accumulated in said fund over and above all moneys paid out for benefits, it shall be retained as a permanent fund and thereafter the annual income therefrom may be made available for the use and purposes of such pension fund.

Section 7. The interest received from any such investment of funds, after said fund shall have reached the sum of * * three hundred thousand dollars, shall be applicable to the payment of pensions under this act. And when such interest shall become applicable, it shall be competent for the council of such city to diminish such annual * * sum received from the tax on * * fire insurance companies or agents, but not so that said income from said tax, together with the other funds mentioned in this act, shall be insufficient to meet the full requirements of the pension list as provided by this act.

SECTION 2. There is added to chapter 87, laws of 1907, a section to read: (Chapter 87, laws of 1907) Section 10a. Any member joining the fire department after July 1, 1913, and contributing to this fund, shall be entitled to all benefits herein provided, except that he shall not retire after twenty-two years of service and be entitled to a pension, unless he is discharged, has become superannuated in the judgment of the board, is injured, or physically or mentally incapacitated sufficiently for retirement in the judgment of the board.

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

Approved June 21, 1913.