

No. 438, A.]

[Published June 27, 1921.]

**CHAPTER 407.**

AN ACT to repeal subsection (8) of section 72.11 of the statutes, relating to inheritance taxes.

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

SECTION 1. Subsection (8) of section 72.11 of the statutes is repealed.

SECTION 2. This act shall take effect upon passage and publication.

Approved June 21, 1921.

No. 442, A.]

[Published June 27, 1921.]

**CHAPTER 408.**

AN ACT to create sections 1443c, 1443d, 1447m and 1453m and to amend sections 1441m, 1447 and 1448 of the statutes, relating to cemetery associations.

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

SECTION 1. Four new sections are added to the statutes to read: Section 1443c. Upon the legal organization of a cemetery association as provided in this chapter, to take over and control any cemetery organized or controlled by any town, village or city, such town, village or city may convey and transfer by deed its right, title and interest in real property and transfer or deliver all perpetual care of lot funds or similar funds and other personal property to such cemetery association. All such conveyances or transfers heretofore made by any town, village or city to any such association are hereby legalized.

Section 1443d. 1. The board of trustees of any cemetery association, or the board of any town or village or council of any city having a cemetery under its control, may fix and determine the sum of money reasonably necessary for the perpetual care of lots and graves therein and for the general care and improvement of such cemetery, in a reasonable and uniform amount, and may collect such amount from each lot owner, his heirs, assigns or personal representatives in the manner provided by section 1443b after notice thereof has been given as provided in said section directing that such person, heir, assign or personal representative

pay such amount to the treasurer of such association, town, city or village within one year from the date of such notice. The income from all money so invested shall be used for the care of said lots or graves and the general care and improvement of such cemetery.

2. Any court having jurisdiction of the settlement of the estate of any deceased person, before ordering distribution of such estate to the persons entitled thereto, shall order set aside from said estate the reasonable and uniform sum fixed and determined under the provisions of subsection 1 for the perpetual care of the lot or grave of the deceased and direct payment thereof to the treasurer of the cemetery association, town, village or city having control of the cemetery wherein said lot is situated, and said sum shall be invested as herenibefore provided.

Section 1447m. Any person, firm or bank, trust company or other corporation, having in its custody or control any trust funds known as cemetery perpetual care funds or funds of like meaning received from any source other than by the last will of a testator, shall, upon demand therefor, transfer and deliver such funds to the cemetery association, town, city or village having the management and control of the cemetery wherein the lot to be benefited by such funds is situated, and said funds shall be managed and invested as provided in section 1443d.

Section 1453m. Any lot owner, or his heirs, assigns or personal representatives, in any public cemetery in which uniform care of such lot has been given for two consecutive years or more, on which assessments have not been paid, shall, providing notice has been given as provided in section 1453, forfeit all right to interment in such lot until such delinquent assessments are paid. When any such lot shall have been given uniform care for five consecutive years or more and the assessments thereon have not been paid, under the procedure provided in section 1453, the title to all unoccupied part of such lot and all right thereto shall pass to the cemetery association or the town, village or city having control thereof, and may be sold and the proceeds thereof constitute a perpetual fund, the income thereof to be used for the upkeep of the occupied portion of such lot as provided in section 1447.

SECTION 2. Sections 1441m, 1447 and 1448 of the statutes are amended to read: Section 1441m. When any cemetery association shall, for any reason, have abandoned or failed or neglect-

ed to manage or care for the cemetery grounds owned by it, for a period of five or more years, and such association has not been reorganized in the meantime, the town, \* \* \* *village or city wherein such cemetery grounds are situated shall become vested with the control of such cemetery property, real and personal, and shall manage and care for the same; and shall collect from all persons, firms, or banks, trust companies or other corporations, all trust funds known as cemetery perpetual care funds or funds of like meaning, in their custody or control, received from any source other than by the last will of a testator, to be used for the benefit of such cemetery property or any part thereof, shall take charge of said funds and invest and use the same and all income therefrom as provided in this chapter.*

Section 1447. 1. Any cemetery association or association of churches or religious corporations duly licensed to hold lands for cemetery purposes may take by gift, bequest, devise or purchase, or hold not exceeding \* \* \* *eighty* acres of land, to be held and occupied exclusively for the burial of the dead, and personal property not exceeding \* \* \* *one hundred* thousand dollars in value, which shall be applied to promote the objects of the association; but when the cemetery grounds of any such association are situated near to and without the limits of a city of more than ten thousand and less than one hundred thousand inhabitants such association may so take, hold and use not exceeding \* \* \* *one hundred and sixty* acres of land; but when near to and without or within the limits of a city of one hundred thousand inhabitants or more such association may so take, hold and use not exceeding two hundred and forty acres of land. Such land or such portion thereof as may from time to time be required for burial purposes shall be surveyed and divided into lots of such size and with such avenues, alleys and walks as the trustees may deem proper; and maps of said surveys shall be filed and recorded in the office of the register of deeds before any lots designated thereon can be sold and conveyed by the trustees of such association as provided in the next section, and for a failure so to do each trustee shall forfeit twenty-five dollars.

2. Every such association and every city, village or town owning and using lands for cemetery purposes shall take, hold and use such gifts, bequests or devises of personal or real property or the income and proceeds thereof as may be made in trust or otherwise for the improvement, maintenance, repair, preservation

or ornamentation of any lot, vault, tomb, chapel or other structure in such cemetery, according to the terms of the gift, bequest or devise, and in accordance with such reasonable rules and regulations as may be made by the officers charged with the duty of caring for the cemetery. If money is given or bequeathed for any such purpose and without direction as to the manner of its investment, the income of which is directed to be used for any such purposes, it shall be invested by the proper officers in bonds of the United States, of this state or of some county, city, village, town or school district in this state, or on bond or note secured by mortgage on property in amount not exceeding one-half the value of such property.

3. The supervisors of any town, the president and trustees of any village and the mayor and common council of any city which owns lands used for cemetery purposes and for the benefit of which cemetery any such gift, bequest or devise may be made, may appoint a commissioner of the trust fund or funds so created and may require him to give a bond to the town, village or city, as the case may be, with such sureties as the authority requiring the bond may designate and approve, which bond may be increased in amount from time to time and shall be conditioned for the faithful discharge of the trust reposed in such commissioner, and the proper investment of and accounting for the fund or funds which may come to his hands, the increase thereof and their payment to his successor in office. Such commissioner shall hold his office until his successor is appointed and qualified. It shall be the duty of such commissioner, the treasurer or other financial officer of any town, city, or village cemetery or of any cemetery association to which any gift, bequest, or devise has been made for any purpose within this section on the first secular day of January in each year to make a written report to the judge of the county court of the county in which the cemetery thereof is situated showing, in detail, the amount of funds and the value of property which has been received for such purposes and the disposition made thereof.

4. *Before* the trustees of \* \* \* any such association \* \* \* receives money or property for any of the purposes herein specified, *the secretary and treasurer of such association shall each execute a bond, with two or more sufficient sureties, to be approved by the county judge of the county in which the cemetery thereof is located, in a sum not less than double the gross value of the*

gifts, bequests and devises made thereto, conditioned for the proper application of all moneys and property received thereby for such purposes; said bonds shall be filed in the office of the county clerk of said county and shall be renewed from time to time as said judge may order. If such trustees refuse to \* \* \* require such bonds or any officer herein mentioned shall refuse to perform any duty required of him by this section the county judge of the county in which the cemetery is located may appoint some person to take charge of and manage the property and moneys bequeathed, given or devised for any such purpose, and upon such appointment being made the officers of the town, city or village cemetery or of any such cemetery association shall immediately deliver to the person so appointed all the property and money which shall have come to them and which may remain unexpended in the execution of the trust and all the evidences of title and securities which they have received. If they fail so to do or if any default is made under any bond required by this section the district attorney of the proper county shall, when so directed by the county judge, bring suit to recover the amount of any such default. The said judge shall examine all accounts rendered and audit the same, and also examine into the investments made and securities taken hereunder.

5. Property given, bequeathed or devised and trusts created for any of the purposes herein authorized shall be exempt from taxation and from the operation of the laws against perpetuities, accumulations and mortmain. Every such association may erect upon the lands owned by it a suitable building in which to hold burial services.

Section 1448. After recording the maps provided for in the next preceding section the trustees may sell and convey the lots designated thereon upon such terms, conditions and restrictions as they shall prescribe; but every such conveyance shall be limited to be expressly for burial purposes and no other, shall be in the corporate name and signed by the president and *secretary or president and* treasurer; before any such deed shall be delivered there shall be entered upon a book to be kept for that purpose in the office of the secretary of such association the full name of the grantee, his residence, the date of such deed and the consideration paid therefor; after delivery such deed may be recorded in the office of the register of deeds of the proper coun-

ty. *All deeds heretofore executed and signed by the secretary in place of the treasurer, are validated and legalized.*

SECTION 3. This act shall take effect upon passage and publication.

Approved June 21, 1921.

No. 477, A.]

[Published June 27, 1921.

## CHAPTER 409.

AN ACT to create section 1410b—7 of the statutes, for the prevention of fraud and the protection of the public health, relating to milk, cream, skim milk, buttermilk, condensed milk, evaporated milk, powdered milk, and their fluid derivatives, prohibiting the introduction of foreign fats into them, regulating the sale of condensed and evaporated milk, prescribing penalties and providing for the enforcement thereof.

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

SECTION 1. A new section is added to the statutes to read: Section 1410b—7. 1. It shall be unlawful for any person, firm or corporation, by himself, his servant or agent, or as the servant or agent of another, to manufacture, sell or exchange, or have in possession with intent to sell or exchange, any condensed or evaporated milk which shall not conform at least to the minimum standards set forth in subsection 5 of section 4601—4a of the statutes, and which if contained in hermetically sealed cans does not bear stamped or labeled thereon, the name and address of the manufacturer, or jobber thereof, or dealer therein.

2. It shall be unlawful for any person, firm or corporation, by himself, his servant or agent, or as the servant or agent of another, to manufacture, sell or exchange, or have in possession with intent to sell or exchange, any milk, cream, skim milk, buttermilk, condensed or evaporated milk, powdered milk, condensed skim milk, or any of the fluid derivatives of any of them to which has been added any fat or oil other than milk fat, either under the name of said products or articles or the derivatives thereof or under any fictitious or trade name whatsoever.

3. It shall be unlawful for any person, firm or corporation, by himself, his servant or agent, or as the servant or agent of another, to sell or exchange, or expose for sale or exchange, or have in possession with intent to sell or exchange, any condensed