

such intention in time to appear and be heard before the board in relation thereto; provided, the residence of such owner, agent, or possessor be known to any member of said board.

4. Any person claiming any correction of the assessment may call witnesses to support the same, or to show that any property on the roll is assessed too high, or too low; and the attendance of witnesses *and the production of books, inventories, schedules, papers, or documents* may be compelled by subpoena issued by a justice of the peace *or the clerk of the board*.

5. The clerk shall keep a careful record of all changes made and valuations determined on by the board, and shall reduce to writing and preserve the examination and statements of every person and witness taken by the board.

6. No person shall be allowed in any action or proceeding to question the amount or valuation of personal property assessed to him unless in person or by agent he shall have first presented his objections thereto before the board of review of the district in which such assessment was made and in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath, of all his personal property liable to assessment in such district and the value thereof, except when prevented from making such presentation and disclosure by a failure to give the notice required by section 1056, or by other omission of duty on the part of the assessor or of such board.

SECTION 2. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

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

Approved April 5, 1911.

No. 1, A.]

[Published April 8, 1911.

## CHAPTER 17.

AN ACT to amend section 3852 of the statutes, relating to order of payment of debts against deceased persons and providing for labor claims.

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

SECTION 1. Section 3852 of the statutes is amended to read: Section 3852. If, after the amount of the claims against any estate shall have been ascertained by the court, it shall appear that the executor or administrator has in his possession sufficient to pay all the debts, he shall pay the same in full within the time

limited for that purpose. If the assets received by the executor or administrator, and which can be appropriated to the payment of debts, shall not be sufficient he shall, after paying necessary expenses of administration, pay the debts against the estate in the following order:

1. The necessary funeral expenses;
2. The expenses of the last sickness;
3. Debts having a preference under the laws of the United States;
4. *Wages due to workmen, clerks or servants which have been earned within three months before the date of the death of the testator or intestate; not to exceed three hundred dollars to each claimant;*

\* \* \* 5. Debts due to other creditors.

If there shall not be assets enough to pay all the debts of any one class each creditor shall be paid a dividend in proportion to his claim; and no creditor of any one class shall receive any payment until all of those of the preceding class shall be fully paid.

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

Approved April 8, 1911.

No. 69, S.]

[Published April 8, 1911.

## CHAPTER 18.

AN ACT to authorize the city of New London to construct and maintain a bridge across the Wolf river in said city.

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

SECTION 1. The city of New London is authorized to construct and maintain a foot and wagon bridge over and across the Wolf river to connect Shawano street with Dorr street in said city, and for the purpose of constructing and maintaining such bridge, said city may erect piers, drive piles, sink cribs, and build approaches in said river and on the banks thereof.

SECTION 2. The bridge authorized to be constructed shall be provided with a suitable draw in the channel span of said bridge for the passage of boats, and said draw shall be maintained in good repair and working order by the said city of New London. Said bridge shall be constructed at such height over the water line of said river and shall generally be so constructed as not to materially interfere with the navigation of the waters of said Wolf river.