

No. 136, A.]

[Published June 8, 1911.

**CHAPTER 271.**

AN ACT to create subsection 5, of section 3940, of the statutes, relating to assignment of estates of decedents.

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

SECTION 1. There is added to section 3940 of the statutes a new subsection to read: 5. Upon filing vouchers showing compliance with the foregoing judgment, the court, after sixty days from the date of said judgment, shall enter an order finding such fact, discharging the executor or administrator and making the judgment absolute. Such order or a certified copy thereof shall be presumptive evidence of the facts therein adjudicated.

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

Approved June 7, 1911.

No. 160, A.]

[Published June 8, 1911.

**CHAPTER 272.**

AN ACT to repeal section 1636p of the statutes, and to create a new section to be designated as section 1636p, relating to sleeping-car berths.

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

SECTION 1. Section 1636p of the statutes is repealed.

SECTION 2. There is added to the statutes a new section to be designated and read: Section 1636p. 1. Whenever a person shall engage and occupy a lower berth in a sleeping-car, and the upper berth of the same section shall at the same time be neither engaged nor occupied, the upper berth shall not be let down, but shall remain closed until engaged or occupied.

2. Any corporation which requires, permits or suffers any porter, conductor or other person to violate any provisions of this section shall forfeit a sum not less than fifty nor more than one hundred dollars, to be collected as provided by the statutes for the collection of forfeitures.

3. Any porter, conductor or other person in charge of or employed in any sleeping-car, who shall violate any provision of this act shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine not exceeding one hundred

dollars, or by imprisonment in the county jail not exceeding six months.

(Am. 1911, c. 664, s. 38.)

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

Approved June 7, 1911.

No. 216, A.]

[Published June 8, 1911.

## CHAPTER 273.

AN ACT to create section 959—70o of the statutes, authorizing common councils of cities of the first class to extend the time for the payment of all or a portion of city taxes for a period of six months.

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

SECTION 1. There is added to the statutes a new section to read: Section 959—70o. 1. The common council of any city of the first class, whether incorporated under special charter or operating under general law, shall have power to extend the time for the collection of all or a portion of the taxes, assessed for city purposes, for a period of time not exceeding six months under the following conditions:

2. All taxes, the payment of which shall be thus postponed, shall bear interest from the time they would otherwise become delinquent to the date of their payment at such rate as shall be fixed by an ordinance, which shall be approved by the comptroller or clerk in cities having no comptroller; provided, however, that the rate of interest shall not be less than five per cent per annum, nor more than seven per cent per annum.

3. No such extension of time shall be operative in favor of any taxpayer unless he shall have paid to the city treasurer, before the expiration of the time limited therefor, the full amount of all taxes required to be by him paid for all purposes, exclusive of city purposes.

4. If any taxes, the payment of which shall have been thus postponed, shall not be paid on or before the expiration of the said six months, the city treasurer shall declare the same to be delinquent, and such taxes shall be collected, including accrued interest, together with an additional charge thereon at the rate of twelve per cent per annum from the expiration of the said six months. If any such taxes shall have been levied upon personal property, the same shall be collected forthwith in the manner provided for the collection of delinquent taxes on personal