

or hereafter accrued, and the penalty and interest thereon, the state may proceed by attachment or garnishment to reach the property and assets of any such company and it shall not be necessary to state in any affidavit made for the purpose of obtaining a writ of attachment or issuing a garnishee summons, or to prove, that said tax, penalty, or interest is due to the state upon contract or that said action is to recover damages founded upon contract, but it shall be sufficient to state in lieu of such allegations that there is due and owing to the state from the defendant in such action a sum, naming it as near as may be, on account of an assessment made pursuant to law.

(See c. 768.)

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

Approved June 21, 1913.

No. 531, S.]

[Published June 24, 1913.

CHAPTER 541.

AN ACT to amend section 1153 of the statutes, relating to the payment of taxes as between grantee and grantor.

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

SECTION 1. Section 1153 of the statutes is amended to read: Section 1153. As between grantor and grantee of any land, when there is no express agreement as to which shall pay the taxes * * * assessed thereon * * * *for the year in which the conveyance is made*, if such land is conveyed on or before the first day of * * * *December*, then the grantee shall pay the same; but if conveyed after that date, then the grantor shall pay them.

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

Approved June 21, 1913.

No. 253, A.]

[Published June 24, 1913.

CHAPTER 542.

AN ACT to amend subdivisions (4) and (5) of section 3935 of the statutes, relating to assignments of estate of deceased person to widow and children.

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

SECTION 1. Subdivisions (4) and (5) of section 3935 of the statutes are amended to read: (Section 3935) (4) If on the return of the inventory of any estate it shall appear that the

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* * * * *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.