

to establish a police department and a fire department or either of them, to provide for the housing and equipment thereof, to designate the members thereof, including rank, duties, number and compensation and to regulate such departments except as otherwise provided by statute.

SECTION 3. 62.135 of the statutes is created to read:

62.135 SOURCES OF PENSION FUND. When duly authorized to establish a board of police and fire commissioners, pursuant to section 62.18 (19), the town board has proceeded pursuant to section 60.29 (36) to establish a fire department, the town board may establish a firemen's pension fund, in which event the provisions of section 62.13 (10) applicable to cities of the second and third class shall be applicable and governing except as herein otherwise provided. All amounts in any firemen's pension fund of such town shall become part of such fund. When the amount of the firemen's pension fund shall be \$50,000, only the income therefrom with the other revenues of such fund shall be available for the payment of pensions. In carrying out the provisions of this section:

- (1) "City" means "town".
- (2) "Council" means "town board".
- (3) "Mayor" means "chairman of the town".
- (4) "Comptroller" means "town clerk".
- (5) "City treasurer" means "town treasurer".

Approved June 4, 1943.

No. 329, S.]

[Published June 7, 1943.

CHAPTER 260.

AN ACT to amend 72.04 (1) of the statutes, relating to exemptions from inheritance tax.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

72.04 (1) of the statutes is amended to read:

72.04 (1) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, or to corporations of this state organized under its laws, solely for religious, humane, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes

of their organization, within the state, and all property transferred to banks or trust companies of this state, or to individuals residing in this state, as trustees, in trust exclusively for public, religious, humane, charitable, educational or municipal purposes in this state, shall be exempt, including property heretofore transferred on which the tax has not been paid.

Approved June 4, 1943.

No. 174, A.]

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CHAPTER 261.

AN ACT to create 274.01 (2) and to amend 311.02 (4) of the statutes, relating to the time for appeal to the supreme court and to the right to apply for appointment of an administrator.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. A subsection is added to section 274.01 of the statutes, to be numbered and to read:

274.01 (2) When a party to an action or special proceeding dies during the period allowed for appeal to the supreme court from an order or the judgment therein, the time for such appeal by or against his executor or administrator and for the service of appeal papers by or upon his executor or administrator shall continue at least 4 months after his death. If no executor or administrator of his estate qualifies within 60 days after his death, any appellant may have an administrator of said estate appointed as provided by section 311.02.

SECTION 2. 311.02 (4) of the statutes is amended to read:

(311.02) (4) If there be no application for administration by the widow, widower or heirs, or any creditor for 60 days after the death of the intestate, anyone * * * *who has a cause of action * * * or who has a right of appeal*, which cannot be maintained without the appointment of an administrator, may apply for the appointment of an administrator.

Approved June 4, 1943.