

No. 570, A.]

[Published July 3, 1945.]

CHAPTER 388.

AN ACT to create 72.175 of the statutes, relating to determination of inheritance tax which may be a lien upon real estate.

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

72.175 of the statutes is created to read:

72.175 DETERMINATION OF INHERITANCE TAX LIEN ON REAL ESTATE. Any person, corporation or association owning any real estate, or having any interest therein, or lien thereon, may file a petition with the county court of the county where such real estate or any part thereof is situated for a determination of the inheritance tax, if any, which is or may be a lien upon such real estate or part thereof. Upon the filing of such petition, notice of hearing shall be given to the tax commission and to the public administrator as provided in section 72.15. The court shall determine the tax, if any, and order the same paid. Upon payment of such tax, and the filing of the receipt with the court, or if the court finds that no tax is due, the court shall issue a certificate that such lands, described in the certificate, are free of said lien for inheritance tax. Such certificate shall, subject to the right of appeal, be conclusive and the lands therein described shall be forever free and clear of said lien and may be recorded in the office of the register of deeds, who will be entitled to the same fee as is provided for the recording of the satisfaction of a mortgage.

Approved June 25, 1945.

No. 613, A.]

[Published July 3, 1945.]

CHAPTER 389.

AN ACT to create 84.135 of the statutes, relating to the purchase of interstate toll bridges.

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

84.135 of the statutes is created to read:

84.135 PURCHASE OF INTERSTATE TOLL BRIDGES. (1) The legislature intends by the enactment of this section to provide a

means for the ultimate conversion of interstate toll bridges located in part in this state to free bridges. Where any portion of an interstate toll bridge on a route of a state trunk highway is located outside this state, it may be acquired pursuant to the provisions of this section in lieu of the methods of acquisition provided in section 84.13.

(2) The state highway commission, on its own initiative or upon petition adopted by a majority vote of the governing body of a county, town, city or village, may acquire such bridge by purchase or by exercising the right of eminent domain in such court as may have jurisdiction thereof and in accordance with the laws applicable thereto; or, with the consent and approval of the state highway commission; and on such terms and conditions as it may prescribe, such right of eminent domain may be exercised by the county, city or other political subdivision in which any part of such interstate toll bridge is located and revenue bonds for the acquisition of such bridge out of tolls may be issued in accordance with the statutes relating to municipal borrowing in so far as the same may be applicable. In acquiring such bridge the state highway commission may proceed in the manner provided by section 84.09 or chapter 32, and the county, town, city or village may proceed in the manner provided by sections 83.07 or 83.08 or chapter 32.

(3) Such bridge may be acquired by the state highway commission subject to an agreement whereby all or part of the acquisition cost will be advanced to or later paid to the state by a county, town, city or village in which any part of such bridge is located, from the proceeds of revenue bonds or other source, and the commission will convey the bridge to such political subdivision. Pursuant to such agreement, such bridge shall be maintained and operated by such political subdivision from the date it is acquired by the state.

(4) If, under the provisions of this section, any bridge is acquired by, or conveyed by the state highway commission to a county, town, city or village, such political subdivision shall maintain and operate the same under the direction of the state highway commission, charging such tolls as may be fixed by the commission. Such tolls shall be used for the maintenance, repair and operation of such bridge and to repay, or provide a sinking fund sufficient to amortize, within a period of not to exceed 20 years from the date of acquisition thereof, the acquisi-

tion cost of such bridge, including reasonable interest and financing costs, paid by such political subdivision. After such cost has been repaid, or a sinking fund sufficient for such amortization has been so provided, title to such bridge shall revert to the state and the bridge shall thereafter be maintained and operated by the state highway commission free of tolls, as part of the state trunk highway system.

(5) Any acquisition costs incurred by the state pursuant to this section shall be paid from any funds available for the improvement of state trunk highways and connecting streets.

(6) Any such bridge may be acquired, operated, maintained and reconstructed in cooperation with an adjoining state or municipality thereof.

Approved June 27, 1945.

No. 615, A.]

[Published July 3, 1945.

CHAPTER 390.

AN ACT to repeal 201.59 (1) (c) and to repeal and recreate 201.59 (1) (d) of the statutes, relating to fire departments and fire protection.

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

SECTION 1. 201.59 (1) (c) of the statutes is repealed.

SECTION 2. 201.59 (1) (d) of the statutes is repealed and recreated to read:

201.59 (1) (d) Any city, village or town, not maintaining a fire department, which purchases not less than the minimum fire fighting equipment required for eligibility under subsection (3), and which for the purpose of obtaining fire protection for itself enters into an agreement with another city, village or town for the fire department of such other municipality to house and operate such equipment, shall be entitled to the dues specified in paragraph (a) from the premiums for fire insurance on property in the territory obtaining fire protection, if such municipality by agreement shall assume responsibility for the repair, maintenance and replacement of such fire fighting equipment. A