

No. 543, S.]

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CHAPTER 422

AN ACT to renumber 74.62; and to create 74.62 (2) and 317.105 of the statutes, relating to payment of real estate taxes by an estate.

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

SECTION 1. 74.62 of the statutes is renumbered 74.62 (1).

SECTION 2. 74.62 (2) of the statutes is created to read:

74.62 (2) If real estate is specifically devised and there is no testamentary provision as to the burden of the taxes for the year of the testator's death, taxes shall be apportioned as of the date of death between the testator's estate and the specific devisee in the same manner as between grantor and grantee in sub. (1).

SECTION 3. 317.105 of the statutes is created to read:

317.105 TAXES; PAYMENT BY PERSONAL REPRESENTATIVE.

If it appears to the county court that it is in the interest of an estate pending in the court that taxes on real estate constituting a part of the estate be paid, the court may authorize the personal representative to pay the taxes from any moneys on hand upon conditions fixed by the court.

Approved July 15, 1955.